



**COLORADO
STATISTICS OF INCOME**

**INDIVIDUAL
INCOME TAX RETURNS
Filed in Fiscal Year 1982/83**

Prepared by
COLORADO DEPARTMENT OF REVENUE
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FILED IN FISCAL YEAR 1982/83

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INTRODUCTION

Since 1972, the Colorado Legislative Council has commissioned reports on the distribution of income and the tax burden assumed by Colorado residents. This report marks the sixth of a series of studies of the Colorado individual income tax designed primarily for the Colorado Legislature.*

The late seventies and early eighties marked a period of high tax revenue growth and subsequent large state general fund surpluses. The recession beginning in 1982 and continuing into 1983 combined with revenue reductions cut these surpluses and threatened the financial health of Colorado's treasury. The legislative session of 1983 saw several measures enacted to restore health to Colorado's general fund. This report examines the impact of prior tax reductions and the impact of some of 1983's tax increases had they been in effect during the 1982 tax year.

Also included in this report for the first time, is an historical series of key components of income and deductions under Colorado's tax structure.

The report is intended to be useful to the economist, researcher, demographer, or planner who will find data on the distribution of household income by planning region, major counties, and major cities in Colorado. Inquiries regarding this material should be directed to the Research and Statistics Office of the Colorado Department of Revenue.

*Previous reports in The Colorado Legislative Council tax series are the Colorado Tax Profile Study, 1973, (CLC No. 202), Colorado Predictive Income Tax Model, 1974, (CLC No. 204), Colorado Statistics of Income, 1975, (CLC No. 215), Colorado Statistics of Income, 1977, (CLC No. 230), Colorado Tax Profile Study, 1977, (CLC No. 231), Colorado Statistics of Income, 1980, (CLC No. 260), Colorado Tax Profile Study, 1980, (CLC No. 261), Colorado Statistics of Income, 1982, (CLC No. 279), and Colorado Tax Profile Study, 1982, (CLC No. 280).

Section 1. RECENT INCOME AND TAX TRENDS

The average annual rate of growth of Colorado adjusted gross income (AGI) dropped from 13.7 percent during the fiscal 1980-1982 period to 6.2 percent during the latest measurement period. The decrease was caused by at least two factors. First, Colorado suffered through one of its stronger recessions during 1982. Total non-agricultural employment increased only 1.8 percent in 1982 compared to an average annual rate of growth of 2.6 percent from 1979 to 1981. Second, there were two major tax law changes at the federal level which had the effect of lowering Colorado AGI. The first of these was the liberalization of the law regarding individual retirement accounts (IRA's). Federal law also established a deduction for two earner households which helped ease the "marriage penalty" on federal income tax returns.

In spite of the smaller growth rate for Colorado AGI, the state's income tax as measured after tax credits grew 27.0 percent. There were two principal reasons for this growth in tax after credits. First, the general income tax credit which was 16% in the 1981 tax year and accounted for \$98.6 million of tax reduction during fiscal year 1982 was dropped for tax year 1983. Second, the reduction of the federal income tax rates caused an increased Colorado taxable income and consequently higher Colorado taxes. This federal tax reduction is reflected in the federal income tax claimed as a deduction on the Colorado income tax return. This amount grew from \$3,850.9 million in fiscal year 1982 to \$3,983.7 million in fiscal year 1983, a growth rate of only 3.4 percent. This compares to an average annual growth rate of 19.2 percent during the prior comparison period.

Comparisons of adjusted gross income, state income tax, and federal income tax are presented in Table I-1. An examination of the tax law changes mentioned here and other changes is presented in Section III.

TABLE I-1. COLORADO INCOME AND TAX LIABILITIES a/
FISCAL YEARS 1972 -1983

<u>Fiscal Year</u>	<u>Adjusted Gross Income</u>	<u>State Income Tax b/</u>	<u>Federal Income Tax</u>
A. Money Amounts in Millions			
1972	\$ 7,453	\$155.3	\$ 944.0
1975	\$10,683	\$256.6	\$1,450.0
1977	\$12,583	\$332.5	\$1,692.5
1980	\$18,509	\$437.6	\$2,712.4
1982	\$23,919	\$483.1	\$3,850.9
1983	\$25,394	\$613.5	\$3,983.7
B. Average Annual Percentage Rates of Growth			
1972-1975	12.7	18.2	15.4
1975-1977	8.5	13.8	8.0
1977-1980	13.7	9.6	17.0
1980-1982	13.7	5.1	19.2
1982-1983	6.2	27.0	3.4

a/ Excludes non-residents

b/ Net normal tax liability plus surtax

Section II. DISTRIBUTION BY INCOME CLASSES
AND PROGRESSIVITY OF THE TAX STRUCTURE

Even with the relatively slow growth rate of adjusted gross income during 1982, the shift of taxpayers into higher adjusted gross income classes continued. Table II-1 shows this shift based upon these studies conducted for fiscal years 1980, 1982, and 1983.

TABLE II-1. PERCENT DISTRIBUTION OF RESIDENT
TAX RETURNS AND SHARE OF TOTAL ADJUSTED
GROSS INCOME BY MAJOR INCOME CLASSES
FISCAL YEARS 1980, 1982, 1983

Adjusted Gross Income Classes	Number of Returns			Adjusted Gross Income		
	1980	1982	1983	1980	1982	1983
Under \$ 5,000	27.9	25.3	23.7	3.8	2.9	2.6
\$ 5,000 to \$15,000	33.3	29.9	29.3	21.0	16.1	14.8
\$15,000 to \$25,000	20.5	19.3	19.5	26.7	21.2	20.1
\$25,000 to \$50,000	15.9	21.2	22.7	34.8	40.3	40.9
\$50,000 and over	2.4	4.3	4.9	13.7	19.6	21.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0

The percentage of tax returns with adjusted gross incomes less than \$5,000 dropped 1.6 percent from fiscal year 1982 to fiscal year 1983. At the other end of the income range, tax returns reporting income of \$25,000 or more have increased from 25.5 percent in fiscal year 1982 to 27.6 percent in fiscal year 1983.

Similarly, the percentage shares of total adjusted gross income have changed in the same direction though to a lesser extent. The percentage of total adjusted gross income represented by returns reporting less than \$5,000 dropped from 2.9 percent to 2.6 percent while the share corresponding to returns with reported incomes greater than \$25,000 increased from 59.9 percent to 62.5 percent.

Progressivity of the State Income Tax

Table II-2 and the chart on page 7 show the number of returns, adjusted gross income, Colorado net normal tax, and federal income tax by size of income as well as their percentage distributions.

TABLE II-2. DISTRIBUTION OF RESIDENT
TAX RETURNS BY MAJOR INCOME CLASSES
FISCAL YEAR 1983

<u>Adjusted Gross Income Classes</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Net Normal Tax a/</u>	<u>Federal Income Tax</u>
A. Money Amounts in Millions				
Under \$ 5,000	315,539	\$ 668.9	\$ 3.0	\$ 19.8
\$ 5,000 to \$15,000	387,761	3,748.8	58.2	326.3
\$15,000 to \$25,000	258,412	5,092.8	111.1	635.6
\$25,000 to \$50,000	301,716	10,384.7	264.6	1,553.8
\$50,000 and over	65,419	5,498.5	164.4	1,448.3
TOTAL	1,328,847	\$25,393.7	\$601.3	\$3,983.7
B. Percentage Distribution				
Under \$ 5,000	23.7	2.6	0.5	0.5
\$ 5,000 to \$15,000	29.2	14.8	9.7	8.2
\$15,000 to \$25,000	19.5	20.1	18.5	16.0
\$25,000 to \$50,000	22.7	40.9	44.0	39.0
\$50,000 and over	4.9	21.6	27.3	36.3
TOTAL	100.0	100.0	100.0	100.0

a/ Exclusive of surtax

Taxpayers in the lowest income stratum (less than \$5,000) represented 23.7 percent of all taxpayers and accounted for 2.6% total adjusted gross income but paid only 0.5 percent of the state income tax. The highest income class measured (incomes greater than \$50,000) had 4.9 percent of all taxpayers, accounted for 21.5% of adjusted gross income and represented 27.3 percent of the state income tax.

Distribution of Resident Tax Returns by Major Income Classes

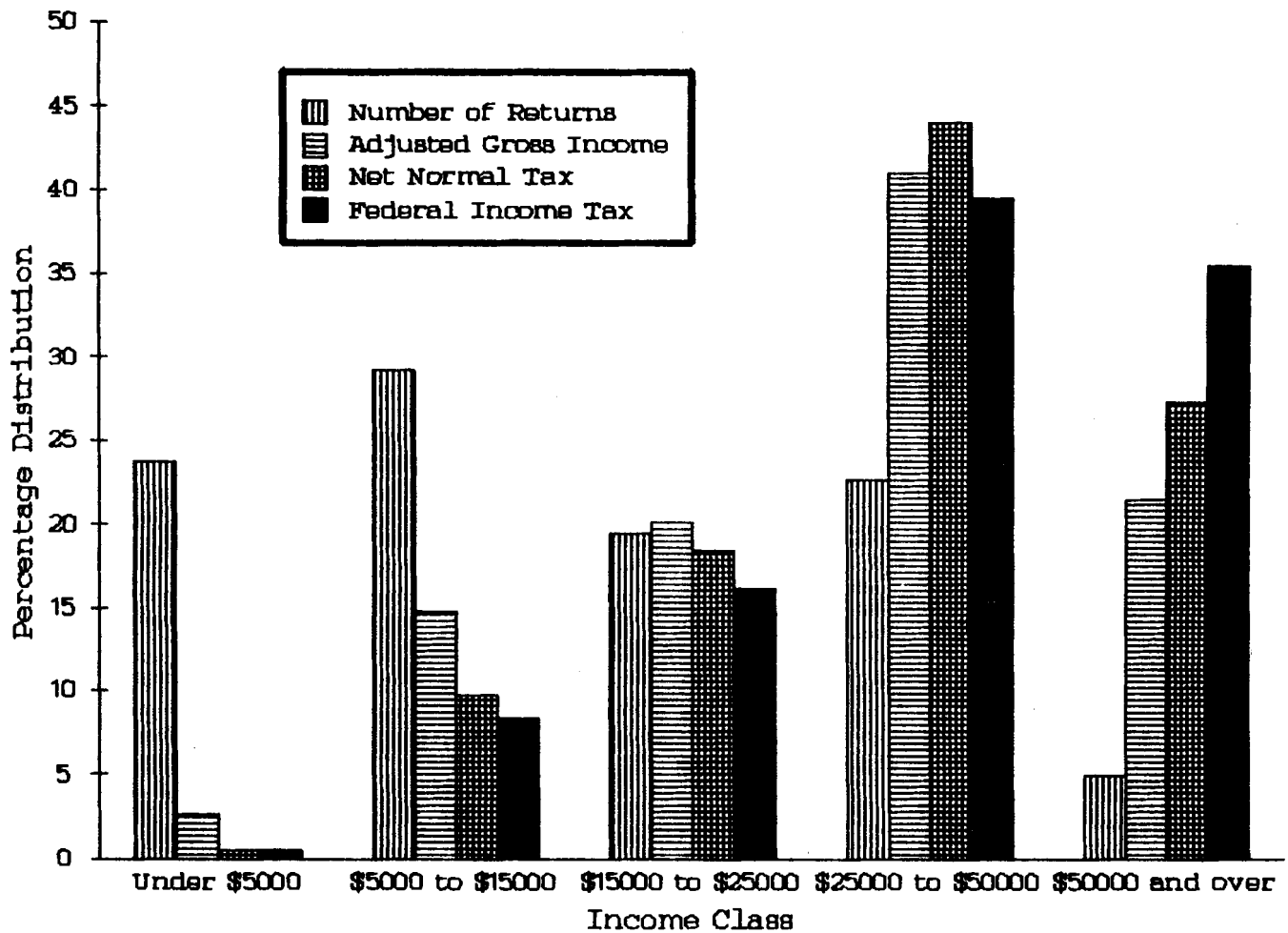


Table II-3 shows the distributions of the state income tax for the last three fiscal years measured by these studies. The shift in the percentage of state income tax assumed by the higher income classes is due to the increase in incomes over-time. Although, the shift of tax distribution continued during fiscal year 1983, it was not quite as pronounced in the middle income class -- \$25,000 to \$50,000. The percentage distribution of adjusted gross income also shifted by very little during the comparison period (see Table II-1).

TABLE II-3. DISTRIBUTION OF RESIDENT RETURNS
BY MAJOR INCOME CLASSES
FISCAL YEARS 1980, 1982, 1983

Adjusted Gross Income Classes	Fiscal Year		
	1980	1982	1983
Under \$ 5,000	1.5	0.7	0.5
\$ 5,000 to \$15,000	15.9	11.0	9.7
\$15,000 to \$25,000	25.3	20.0	18.5
\$25,000 to \$50,000	39.5	43.7	44.0
\$50,000 and over	17.8	24.5	27.3
TOTAL	100.0	100.0	100.0

Another measure of progressivity is the relationship between the state income tax and adjusted gross income. Table II-4 presents this data. The average effective tax rate of taxpayers or the ratio of tax liability to gross income, increases as income increases. The ratio of the average effective tax rates for lower versus higher income classes has also decreased over time, indicating an increase in progressivity in Colorado income tax since fiscal year 1982.

TABLE II-4. TAX LIABILITY AS A PERCENTAGE
OF GROSS INCOME, RESIDENT TAXPAYERS
FISCAL YEARS 1982 and 1983

Adjusted Gross Income Classes	Average Effective State Tax Rates a/			Average Effective Federal Tax Rates b/		
	1982	1983	Percent Change	1982	1983	Percent Change
Under \$ 5,000	.46	.45	- 2.2	2.52	2.96	+ 17.5
\$ 5,000 to \$15,000	1.35	1.55	+ 14.8	8.94	8.70	- 2.7
\$15,000 to \$25,000	1.87	2.18	+ 16.6	12.91	12.48	- 3.3
\$25,000 to \$50,000	2.15	2.55	+ 18.6	15.86	14.96	- 5.7
\$50,000 and over	2.47	2.99	+ 21.1	27.92	26.34	- 5.7
TOTAL	1.97	2.37	+ 20.3	16.10	15.69	- 2.5

a/ Exclusive of surtax.

b/ Federal tax as measured by deduction on state income tax returns.

It can be observed that in all but the lowest income class, an increase in the average effective tax rate has occurred between fiscal year 1982 and 1983. This was the result of several factors some of which would increase and others that would decrease the rate. Indexation was set at an additional 6% for the tax year 1982 which would cause the rate to decrease. This was offset by the removal of the general tax credit and lowering of the federal income tax rate structure causing Colorado tax to increase.

The impact of the lower federal income tax structure can be seen in the second portion of Table II-4. A 2.5 percent drop in the effective average tax rate occurred from tax years 1981 to 1982. As stated earlier, this federal rate decrease affects state income tax rates by decreasing the deduction for federal taxes.

An indication of the relative progressivity of the state and federal taxes is to express the state tax liability as a percentage of the federal tax liability. This information is presented in Table II-5.

With the exception of the lowest income class, this percentage increased between fiscal year 1982 and 1983. This was due to large reductions in federal tax rates and a net increase in state tax rates. The overall ratio of state to federal liability increased from 12.3 percent in fiscal year 1982 to 15.1 percent in fiscal year 1983.

TABLE II-5. STATE/FEDERAL TAX RATIOS FOR RESIDENT TAXPAYERS FISCAL YEARS 1980, 1982, and 1983

Adjusted Gross Income Classes	Ratio of State Income Tax Liability To Federal Income Tax Liability			Percent Change In Tax Rates	
	1980	1982	1983	1980-1982	1982-1983
Under \$ 5,000	.362	.186	.152	-48.6	-18.3
\$ 5,000 to \$15,000	.203	.152	.178	-25.1	+17.1
\$15,000 to \$25,000	.182	.145	.175	-20.3	+20.7
\$25,000 to \$50,000	.170	.135	.170	-20.6	+25.9
\$50,000 and over	.104	.088	.114	-15.4	+29.5
TOTAL	.160	.123	.151	-23.1	+22.8

Overall, the progressivity of the Colorado income tax has increased. Although partially offset by indexation, movement through the tax brackets occurs as incomes increase causing a natural increase in progressivity. Several tax law changes have caused an increase in progressivity. These impacts will be examined in the next section.

Section III. IMPACT OF TAX LAW CHANGES

There were no major new Colorado law changes which affected Colorado income taxes paid during fiscal year 1983; however, there were a number of laws passed during prior years which permanently affect Colorado taxable income. Also, the federal government has enacted several tax code changes which affect Colorado's income tax. These impacts will be examined in this section.

A. INDEXATION

Colorado was the first state to adopt legislation calling for indexation of its tax structure. Its intent was to prevent the movement of taxpayers into higher tax brackets solely due to inflation caused increases in income. The 1982 tax year marked the fifth year of indexation in Colorado. Since its initiation, several other states have enacted indexation laws, and Colorado has joined some of these states in temporarily suspending indexation (1983, 1984 and 1985 in Colorado) due to state budgetary problems.

Low income taxpayers are hurt the most by fixed exemption and standard deduction values which are eroded by inflation. Middle income taxpayers suffer more from "tax bracket creep" or non-legislated taxation since the maximum non-indexed tax bracket occurs at \$10,000. Therefore, the effort to index the tax structure helps to maintain the legislated progressivity of Colorado's income tax. Table III-1 shows the levels of the standard deduction, personal exemption, and rate brackets during this time period.

TABLE III-1. LEVELS OF STANDARD DEDUCTION,
PERSONAL EXEMPTION AND RATE BRACKETS

<u>Tax Year</u>	<u>Indexing Factor a/</u>	<u>Standard Deduction</u>	<u>Rate Personal Exemption</u>	<u>Rate Bracket Size</u>	<u>Bracket Range b/</u>
1977 <u>c/</u>	1	\$1,000	\$ 850	\$1,000	\$0-\$10,000
1978	1.06	\$1,060	\$ 901	\$1,060	\$0-\$10,600
1979	1.07	\$1,134	\$ 964	\$1,134	\$0-\$11,342
1980	1.09	\$1,236	\$1,051	\$1,236	\$0-\$12,363
1981	1.08	\$1,335	\$1,135	\$1,335	\$0-\$13,352
1982	1.06	\$1,415	\$1,203	\$1,415	\$0-\$14,153

a/ Indexing factors given are for each year. Compounded rates are: 1979, 1.1342; 1980, 1.2363; 1981, 1.3352; and 1982, 1.4153.

b/ Rate bracket range is infinite after upper limit given.

c/ 1977 was prior to indexation. It is given for comparison purposes.

Table III-2 gives the estimated fiscal impacts for each year that indexation has been in effect. The 1979, 1981, and 1982 impacts have been determined from the Statistics of Income reports in this series. The 1978 and 1980 impacts have been estimated by simulation using prior year reports of the series.

TABLE III-2. IMPACT OF INDEXATION ON
COLORADO INDIVIDUAL INCOME TAX LIABILITY
(Millions of Dollars)

<u>Tax Year</u>	<u>Normal Tax Liability With Indexing</u>	<u>Estimated Normal Tax Liability Without Indexing</u>	<u>Difference</u>
1978	\$ 438.4	\$ 456.4	\$ 18.0
1979	492.7	532.6	39.9
1980	560.2	640.7	80.5
1981	602.7	722.5	119.8
1982	642.0	793.1	151.1
Total	\$2,736.0	\$3,144.8	\$409.3

Individual income tax liabilities have been reduced \$409.3 million over the 5 year period. This represents a reduction of 13 percent during this period. The percentage reduction has increased from 3.9 percent on income earned during 1978 to 19.1 percent on income earned during 1982.

The Statistics of Income report in 1980 was the first in this series to discuss the impact of indexation on the progressivity of Colorado's tax structure. It noted that indexation has clearly maintained and increased the progressivity of our tax structure. Table III-3 shows that the percentage tax benefit drops with increasing income levels.

TABLE III-3. VALUE OF TAX REDUCTIONS
ATTRIBUTABLE TO INDEXATION
FISCAL YEAR 1983
(Thousands of Dollars)

<u>Adjusted Gross Income Classes</u>	<u>Unindexed Gross Normal Tax Liability</u>	<u>Tax Reduction</u>	<u>Percentage Benefit Due To Indexation</u>
Under \$ 5,000	\$ 6,539	\$ 2,926	44.7
\$ 5,000 to \$15,000	85,729	24,626	28.7
\$15,000 to \$25,000	154,645	38,489	24.9
\$25,000 to \$50,000	348,100	66,631	19.1
\$50,000 and over	198,051	18,387	9.3
TOTAL	\$793,064	\$151,059	19.0

Table III-4 shows the tax savings attributable to indexation of the individual components of Colorado's tax structure. Indexing only the personal exemption or the standard deduction increased the progressivity of the tax structure. Taxpayers claiming the standard deduction comprise 83 percent of

all resident returns with incomes less than \$15,000. As incomes increase, there is a strong tendency to use itemized deductions indicated by the fact that 78% of all resident returns with incomes greater than \$15,000 claim itemized deductions rather than the standard deduction. Itemized deductions, of course, are not indexed but the average value claimed by taxpayers tends to increase as incomes increase.

Indexation of the rate brackets yields the largest benefit to taxpayers, \$75.9 million. It is neither uniformly progressive nor regressive. Taxpayers in the middle income class, \$15,000 to \$25,000, were the major beneficiaries with a 12.9 percent reduction in tax liability.

TABLE III-4. VALUE OF TAX REDUCTIONS BY COMPONENT ATTRIBUTABLE TO INDEXATION FISCAL YEAR 1983

<u>Adjusted Gross Income Classes</u>	<u>Unindexed Gross Normal Tax Liability</u>	<u>Value of Indexation of</u>		
		<u>Unindexed Personal Exemptions</u>	<u>Rate Brackets</u>	<u>Standard Deduction</u>
A. Money Amounts in Thousands				
Under \$ 5,000	\$ 6,539	\$ 1,670	\$ 264	\$ 1,444
\$ 5,000 to \$15,000	85,729	10,869	9,293	5,915
\$15,000 to \$25,000	154,645	14,226	19,896	3,206
\$25,000 to \$50,000	348,100	24,004	36,271	957
\$50,000 and over	198,051	5,954	10,164	36
TOTAL	\$793,064	\$56,723	\$75,888	\$11,558
B. Value as Percent of Unindexed Liability				
Under \$ 5,000		25.5	4.0	22.1
\$ 5,000 to \$15,000		12.7	10.8	6.9
\$15,000 to \$25,000		9.2	12.9	2.1
\$25,000 to \$50,000		6.9	10.4	0.3
\$50,000 and over		3.0	5.1	*
TOTAL		7.2	9.6	1.5

* Less than 0.5 percent.

NOTE: Columns 2, 3, and 4 do not equal column 2 of Table III-3. As the components of indexation are added, a taxpayer may be shifted to a lower tax bracket, making the overall impact smaller.

B. INCOME TAX CREDITS

Colorado has a number of tax credits which are intended to stimulate certain sectors of the economy or to provide tax relief to portions of our taxpayer population. The value of the credits enacted since 1979 for the 1980 through 1983 fiscal years is presented in Table III-5.

For the tax years 1979 through 1981, budget surpluses enabled the legislature to grant general tax credits of 10%, 20%, and 16% of gross normal tax liability, respectively, for the three year period. These credits returned \$254.1 million to taxpayers. A smaller projected surplus for the fiscal year 1983 period caused suspension of the general credit; however, there were claims for \$6.1 million for these credits filed on extensions, delinquent, and amended returns during fiscal year 1983

The energy credit represents the largest credit during fiscal year 1983. Enacted for the tax years 1980 through 1985, it allows a tax credit of 20 percent on the first \$2,000 of energy conservation expenditures and 30 percent on the first \$10,000 of expenditures for renewable energy source property expenditures. These credits have increased from \$13.5 million in fiscal year 1981 to \$19.2 million in fiscal year 1983.

The investment credit is intended to encourage private investment in new income producing assets in Colorado. This credit has been in effect since the 1979 tax year and is computed as a percentage of the federal investment credit. Set at 10 percent for 1982 tax returns, the credit was \$7.6 million during fiscal year 1983.

The residential heating expense credit grants relief to elderly and disabled persons meeting specified income limitations to offset the high cost of home heating and lighting. This credit has also been in effect since the 1979 tax year. Claims have dropped from a high of \$6.5 million in fiscal year 1981, to \$5.2 million claimed during fiscal year 1983. It appears that more taxpayers are exceeding the specified income limitations which have been fixed since the 1980 tax year.

The inventory credit, intended to offset local property taxes paid on inventories, was also first allowed for the 1979 tax year. This credit was 20% of inventory taxes paid in 1979, 40% in 1980, 60% in 1981, 80% in 1982, and will be 100% for 1983. The credit will be removed after 1983 as the constitutional amendment passed by Colorado's voters in 1982 instituting a wide variety of property tax law changes repealed the inventory tax. The credit was \$1.3 million during fiscal year 1983.

The credits which were discussed above all have been enacted by the legislature since 1978. A separate discussion of these credits was intended since they were introduced during a period of budget surpluses when tax relief could occur. Three other tax credits exist which have been part of Colorado tax law for many years.

A property tax/rent equivalent credit for the elderly and disabled has been in effect since 1971. It also has income limitations which must be met in order to qualify for this credit. The value of this credit claimed during fiscal year 1983 was \$15.0 million.

Colorado allows a credit for taxes paid to other states on income of Colorado residents from sources outside of Colorado. The value of this credit claimed during fiscal year 1983 was \$6.1 million.

Since 1963, a tax credit similar to a general tax credit has been in effect. The tax credit of 1/200 of net taxable income is allowed on taxable income brackets up to \$9,000 multiplied by the indexing factor (\$12,738 for the 1982 tax year). The effect of this credit is to reduce certain statutory rates from 3% to 7.9% to 2.5% to 6.5%. The effect of this tax credit for the tax returns examined in this study was a reduction in tax liability from the statutory rates of \$52.0 million.

TABLE III-5. COLORADO INDIVIDUAL
INCOME TAX CREDITS, ALL RETURNS
FISCAL YEARS 1980 to 1983

	Fiscal Year			
	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
A. Money Amounts in Thousands				
General Tax Credit	\$47,724	\$107,799	\$ 98,596	\$ 6,103
Energy Credit				
Energy Conservation	NA	10,534	9,763	8,126
Renewable Energy	NA	2,935	5,467	11,078
Investment Credit	3,557	7,196	10,041	7,672
Inventory Credit	118	470	839	1,280
Heat Credit	5,922	6,456	5,523	5,154
Other Credits	10	25	242	485
	<u>\$57,331</u>	<u>\$135,415</u>	<u>\$130,471</u>	<u>\$39,898</u>

NA - Not available in that year

C. OTHER TAX REDUCTION MEASURES

The section discusses other tax reduction measures which have affected the amount of deductions allowed to taxpayers.

Beginning in 1980, the first \$200 of any interest income of a resident individual (\$400 in the case of a husband and wife filing a joint return) is excludable from income. Similarly, the first \$200 of an dividend income of a resident individual (\$400 on a joint return) is excludable from income. These exclusions are reduced by the amount of any federal exclusion allowed. These Colorado exclusions reduced tax liability by \$6.8 million for the returns filed during fiscal year 1983. The impacts of this modification and the other tax reduction measures discussed in this section are presented in Table III-6.

TABLE III-6. SUMMARY OF THE FISCAL IMPACT
OF OTHER TAX REDUCTION MEASURES
FISCAL YEARS 1979-1983

	Fiscal Year				
	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
A. Money Amounts in Thousands					
Interest/Dividend Exclusion	\$ NA	\$ NA	\$ 8,000 ^{1/}	\$ 2,337	\$ 6,801
Optional Itemization	4,000 ^{1/}	4,399	3,500 ^{1/}	2,408	1,864
Low Income Allowance	NA	NA	5,000 ^{1/}	6,262	6,326
Personal Exemption	13,400 ^{1/}	15,365	17,250 ^{1/}	18,658	18,895
TOTAL	<u>\$17,400</u>	<u>\$19,764</u>	<u>\$33,750</u>	<u>\$29,665</u>	<u>\$33,886</u>

^{1/} Estimated
NA - Not applicable for that year.

Prior to 1979, resident taxpayers were allowed to claim itemized deductions on a Colorado return only if deductions were itemized on the federal. Conversely, if the standard deduction was used on a federal return, the standard deduction had to be used on the Colorado return. This provision created no problem as long as the federal standard deduction and the state standard deduction were the same, each with a maximum amount of \$1,000. The federal government, in a series of changes, has increased its standard deduction to \$2,300 for single taxpayers and \$3,400 for married taxpayers. At the same time the Colorado standard deduction remained at a \$1,000 maximum. Allowing a taxpayer to optionally itemize deductions on the Colorado return when the standard deduction was used on the federal return resolved some of the dilemma regarding the difference between the federal and state standard deduction. For example, it would be to a taxpayers advantage to itemize deductions only on the state return when itemized deductions exceeded the Colorado standard deduction but were smaller than the federal standard deduction. This option returned nearly \$1.9 million to Colorado taxpayers during fiscal year 1983. The benefits of this tax relief measure have decreased the last several years, perhaps because the federal standard deduction has remained constant since 1979 while the indexed Colorado standard deduction has increased from \$1,000 in 1977 to \$1,415 in 1982.

Colorado's standard deduction prior to 1980 was defined to be the greater of a low income allowance or 10 percent of adjusted gross income not to exceed \$1,000 multiplied by the indexation factor (\$500 multiplied by the indexation factor for a married couple filing separately). As a result of this upper limit, many taxpayers did not receive the maximum allowable standard

deduction. Beginning with the 1980 tax year, the standard deduction was increased to \$1,000 (\$500 for married couples filing separately) multiplied by the indexation factor. Affected taxpayers, primarily low and middle income, benefited by \$6.3 million during fiscal year 1983.

The personal exemption value was increased from \$750 to \$850 effective for the 1978 tax year. Indexation of the \$850 exemption raised the amount allowed to \$1,203 in 1982. The difference between an \$850 indexed exemption and a \$750 indexed exemption returned \$18.9 million to Colorado taxpayers during fiscal year 1983. This tax reduction measure is progressive in nature; i.e., the lower the income the higher the percentage reduction in tax liability.

D. FEDERAL TAX LAW CHANGES

Colorado tax law is generally based on federal tax law; therefore, if the federal government changes the definition of income or redefines federal adjustments, the Colorado tax base is automatically affected. Also, since the federal tax is a deduction on the Colorado tax return, any change affecting the federal rate structure will change Colorado tax liability.

The Economic Recovery Tax Act of 1981 (ERTA) provided a wide variety of tax reductions. Tax rate and schedule reductions have the largest impact at both the federal and state tax levels. For the tax year 1981, a 1 1/4 percent credit against federal normal tax liability was allowed. An average reduction of 10 percent in the federal tax rates was enacted in 1982. The federal tax rate reductions had the opposite impact on Colorado tax liability; it generated an additional \$2.8 million for the 1981 tax year and \$27.8 million for the 1982 tax year.

ERTA liberalized the rules applying to individual retirement accounts (IRAs). The maximum allowable contribution to an IRA was increased and employees covered by employer retirement plans were allowed to participate for the first time. These changes combined with heavy promotion by institutions providing IRAs contributed to a much higher participation rate in IRAs than before. The liberalized rules apply to the post-1981 tax years and accounted for an estimated loss in Colorado revenues of \$10.6 million during fiscal 1983.

For many years, the federal tax law carried an implied marriage tax penalty resulting from the use of different tax rate schedules for single, head of household, and married taxpayers. ERTA attempted to mitigate the impact on married taxpayers by allowing a deduction to the spouse with the smaller earnings (5 percent of income in 1982 and 10 percent in 1983). As Colorado automatically follows federal law unless otherwise provided, this has resulted in lower state taxable incomes for Colorado taxpayers. This provision cost the state treasury an estimated \$6.5 million for fiscal year 1983. Colorado's tax rate schedule does not carry a marriage tax penalty as two earner married couples generally compute their taxes separately under the same rates as do single persons or married couples filing a joint return. For this reason, the legislature voted not to follow federal law in this case and have suspended the two earner deduction beginning in 1984.

E. SUMMARY

Table III-7 shows a summary of the income tax reductions enacted since 1977. It should be stressed that this is a static analysis; i.e., each tax reduction method is treated independently. In reality, there is an interaction between each of these measures. The impacts of these tax cuts may be smaller or larger depending upon the presence of other measures. It would be difficult to simulate all the possible combinations into a dynamic situation.

TABLE III-7. INCOME TAX REDUCTION MEASURES
FISCAL YEARS 1979-1983
(Millions of Dollars)

	Fiscal Year					Total
	1979	1980	1981	1982	1983	
Indexation	\$18.0	\$ 39.9	\$ 80.5	\$119.8	\$151.1	\$409.3
General Tax Credit	NA	47.7	107.8	98.6	6.1	260.2
Energy Credit	NA	NA	13.5	15.2	19.2	47.9
Investment Credit	NA	3.6	7.2	10.0	7.7	28.5
Inventory Credit	NA	.1	.5	.8	1.3	2.7
Heat Credit	NA	5.9	6.5	5.5	5.2	23.1
Other Credits	NA	*	*	.2	.5	.7
Optional Itemization	4.0	4.4	3.5	2.4	1.9	16.2
Low Income Allowance	NA	NA	5.0	6.3	6.3	17.6
Personal Exemption	13.4	15.4	17.2	18.7	18.9	83.6
Interest Exclusion	NA	NA	8.0	2.3	6.8	17.1
TOTAL	\$35.4	\$117.0	\$249.7	\$279.8	\$225.0	\$906.9

* Less than .1

NA - Not applicable for that year.

In the five years of tax reductions from fiscal year 1979, Colorado taxpayers have received tax reductions of \$906.9 million. Assuming an average of 1.32 million households in Colorado during this period, the Colorado household has received an average tax relief of \$687. Indexation is the largest portion of the tax relief accounting for 45 percent. Even though the annual inflation factor has been set at zero for the 1983 through 1985 tax years, the impact of cumulative indexation will continue to be felt in future years.

The general tax credit has accounted for nearly 29 percent of tax relief during the last five year period although it has not been in effect since the 1981 tax year. Any continuing impact will be felt only to the extent delinquent returns are filed in future years.

The energy credit has been a growing factor each year. Nearly \$48 million has been returned to Colorado taxpayers since the inception of this program. Given the consumer cost savings of solar equipment and the combined 70% federal and state credits, it is likely that this credit will continue to grow until its scheduled phaseout at the end of 1985.

The largest remaining tax relief measure is the increase in the base personal exemption from \$750 to \$850. This item is built into the tax structure and shall continue in the future.

Table III-8 shows the impact of these tax cuts by adjusted gross income classes and the progressivity of these tax cuts for tax returns filed in fiscal year 1983. The general tax credit is not included in this analysis as it was not an item included during the data collection phase. In order to fully show the impact of these changes, a revised definition of net normal tax is used for this table only. Rather than defining this tax as zero for those whose tax credits (primarily the hear credit) exceeded the gross normal tax, a negative normal tax is used to estimate what the unindexed gross normal tax would have been in the absence of the tax reduction measures.

The overall progressivity of Colorado's tax structure has been maintained by the tax cuts. Tax reductions range from 121.9 percent of the unindexed gross normal tax liability for households with AGI of less than \$5,000 to 15.9 percent for households with AGI greater than \$50,000.

TABLE III-8. DISTRIBUTED IMPACTS OF
TAX REDUCTION MEASURES
FISCAL YEAR 1983

	Adjusted Gross Income Classes					Total Returns
	Under \$5,000	\$5,000 - \$15,000	\$15,000 - \$25,000	\$25,000 - \$50,000	\$50,000 & over	
A. Money Amounts in Thousands						
Net Normal Tax Liability	(\$ 2,973)	\$59,217	\$112,074	\$265,860	\$167,001	\$602,079
Add:						
Indexation	\$ 2,926	\$24,626	\$ 38,489	\$ 66,631	\$ 18,387	\$151,059
Energy Credit	17	752	2,622	10,205	5,608	19,204
Investment Credit	45	647	911	2,461	3,629	7,693
Inventory Credit	590	174	60	212	244	1,280
Heat Credit	5,028	126	0	0	0	5,154
Other Credits	0	13	7	356	109	485
Interest Exclusion	441	860	1,349	2,890	1,261	6,801
Optional Itemization	2	670	770	415	7	1,864
Low Income Allowance	2,095	4,201	30	0	0	6,326
Personal Exemption	380	3,233	4,544	8,455	2,283	18,895
Total Reduction	\$11,524	\$35,302	\$ 48,782	\$ 91,625	\$ 31,528	\$218,761
Unindexed Gross Normal Tax	\$ 9,451	\$94,519	\$160,856	\$357,485	\$198,529	\$820,840

B. Percentage Reduction From Unindexed Gross Normal Tax

Net Normal Tax Liability	121.9	37.3	30.3	25.6	15.9	26.7
Add:						
Indexation	31.0	26.0	23.9	18.6	9.3	18.4
Energy Credit	.2	.8	1.6	2.9	2.8	2.3
Investment Credit	.5	.7	.6	.7	1.8	.9
Inventory Credit	6.2	.2	*	.1	.1	.2
Heat Credit	53.2	.1	0	0	0	.6
Other Credits	0	*	*	.1	.1	.1
Interest Exclusion	4.7	.9	.8	.8	.6	.8
Optional Itemization	*	.7	.5	.1	*	.2
Low Income Allowance	22.2	4.4	*	0	0	.8
Personal Exemption	4.0	3.4	2.8	2.3	1.1	2.3

* Less than .05 percent

Section IV. DISTRIBUTION BY SOURCE OF INCOME

The major sources of income as reported on income tax returns filed during fiscal year 1983 is presented in Table IV-1. Consistent with the definition of potentially taxable income, items such as Social Security payments and the non-taxable portion of capital gains are not included in this analysis.

TABLE IV-1. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR SOURCES OF INCOME FISCAL YEAR 1983

<u>Type of Income</u>	<u>Number of Returns (thousands)</u>	<u>Percent of Returns Reporting</u>	<u>Colorado Income</u>	
			<u>Amount (millions)</u>	<u>Percent Distribution</u>
Wage and Salaries	1,130.5	85.1	\$22,046.9	81.8
Net Property Income	757.7	57.0	\$ 4,171.7	15.5
Positive	668.4	50.3	4,921.8	18.3
Negative	89.3	6.7	- 750.1	- 2.8
Business Income	179.8	13.5	739.4	2.8
Positive	109.6	8.2	1,044.2	3.9
Negative	70.2	5.3	- 304.8	- 1.1
Farm Income	44.3	3.3	- 161.0	- 0.6
Positive	22.0	1.6	152.6	0.6
Negative	22.3	1.7	- 313.6	- 1.2
Other Sources	420.4	31.6	169.2	0.6
Total	1,328.9	100.0	\$26,966.2	100.0

Wage and salary income was reported on 1.13 million returns, a slight drop from last year. However, the aggregate wages and salaries rose from \$20.4 billion to \$22.0 billion. The average wage and salary reported increased to \$19,502, an increase of 8.5 percent from the average recorded on returns filed during fiscal year 1982.

Net property income consists of interest and dividends, taxable capital gains, rents, royalties, and partnership income. This income was reported on 57 percent of all returns during fiscal year 1983 compared to 41 percent in the prior reporting period. This increase is due to changes in federal law rather than an actual increase in the number of individuals with property income. During the tax year 1982, federal tax laws gave an exclusion on interest and dividend income up to certain limits. This pre-empted many taxpayers from reporting this income on the Colorado income tax return for that year. It might be also noted that the 57 percent figure for returns reporting property income compares favorably to the 56.1 percent reporting such income on returns filed during fiscal year 1980. Net property income grew to \$4.17 billion, an increase of 18.0 percent since fiscal year 1982. Interest and dividends reported rose only 13.3 percent from fiscal year 1982, a small rise considering the removal of the federal exclusion on interest and dividend income. However, market interest rates dropped from 14.1 percent to 10.7 percent as measured by the yield on taxable U.S. government securities (3 month Treasury bills). Net capital gains increased 12.2 percent to \$869.8 million and rents and other property income increased 31.1 percent to \$624.3 million.

Business income is reported on individual returns by those taxpayers who are self employed. It was reported on 13.6 percent of returns filed. Net business income decreased to \$739.4 million in fiscal year 1983 from \$857.2 million during the prior period. This drop of 13.7 percent mirrored the poor economic climate in effect for much of 1982.

Farm income improved somewhat from the last reporting period but still showed a net loss of \$161 million compared to a loss of \$358.4 million last year. Farm income was reported on 3.3 percent of all returns.

Other income was reported on 31.6 percent of the returns filed but only accounts for 0.7 percent of total income. It consists largely of state income tax refunds for taxpayers claiming state withholding tax as an itemized deduction on the federal income tax return. These refunds are modified from total income and are not taxable at the state level.

Wage income continues to be the largest component of income at lower levels of income while net property income is an increasing component at income levels above \$15,000. The reader interested in a more detailed analysis of sources of income by income type and level should consult Tables 19 through 21 of Section VI. For a historical perspective of sources of income, consult Table 29 of Section VI.

Section V. DISTRIBUTION BY MAJOR GEOGRAPHIC REGION

Data concerning the distribution of Colorado resident taxpayers and adjusted gross income by geographical region are shown in Table V-1 and the chart on page 31. The 13 major planning regions as designated by the Colorado Department of Local Affairs were used. An additional region was utilized in this study, which is defined as full year residents with an out-of-state address and part year residents who left the state during 1981. The remainder of these regions are defined as follows:

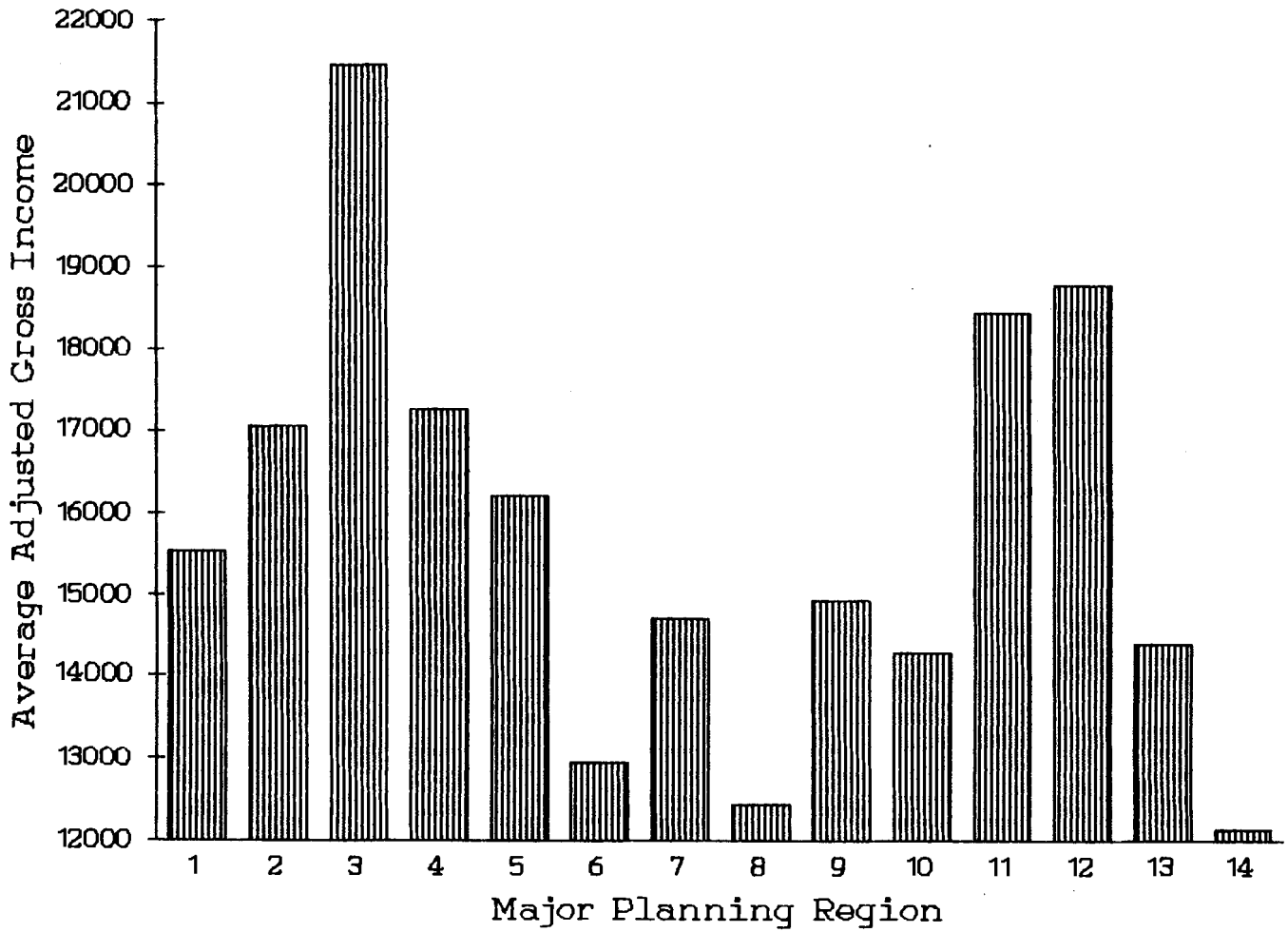
<u>Region Number</u>	<u>Name of Region</u>	<u>Counties</u>
1	South Platte Valley	Logan, Morgan, Phillips, Sedgwick, Washington, Yuma
2	Northern Front Range	Larimer, Weld
3	Denver Metropolitan	Adams, Arapahoe, Boulder, Clear Creek, Denver, Douglas, Gilpin, Jefferson
4	Pikes Peak	El Paso, Park, Teller
5	High Plains	Cheyenne, Elbert, Kit Carson, Lincoln
6	Lower Arkansas Valley	Baca, Bent, Crowley, Kiowa, Otero, Prowers
7	Spanish Peaks	Huerfano, Las Animas, Pueblo
8	San Luis Valley	Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache
9	San Juan Basin	Archuleta, Dolores, La Plata, Montezuma, San Juan
10	Black Canyon	Delta, Gunnison, Hinsdale, Montrose, Ouray, San Miguel
11	Plateau	Garfield, Mesa, Moffat, Rio Blanco
12	Northern Mountain	Eagle, Grand, Jackson, Pitkin, Routt, Summit
13	Upper Arkansas Valley	Chaffee, Custer, Fremont, Lake

TABLE V-1. DISTRIBUTION OF RESIDENT TAX RETURNS BY MAJOR PLANNING REGION
FISCAL YEAR 1983

Major Geographic Regions	Households		Percent of Households in Region with AGI		AGI Per Household			Percent Change Since 1982	
	Number of Returns	Percent Distribution	Under \$5,000	\$25,000 and Over	Average	1980 Rank	1982 Rank		1983 Rank
South Platte Valley	27,770	2.1	28.0	19.2	\$15,541	6	7	7	2.8
Northern Front Range	109,297	8.2	26.2	24.9	17,047	4	5	5	5.5
Denver Metropolitan	752,039	56.6	20.8	32.4	21,454	1	1	1	7.3
Pikes Peak	124,131	9.3	23.3	24.2	17,257	5	4	4	5.9
High Plains	8,996	.7	28.5	21.4	16,206	7	6	6	5.8
Lower Arkansas Valley	19,572	1.5	34.8	14.8	12,946	12	13	12	4.7
Spanish Peaks	56,064	4.2	31.8	20.7	14,702	8	8	9	-1.7
San Luis Valley	13,859	1.0	37.5	13.4	12,448	13	12	13	.3
San Juan Basin	20,036	1.5	30.3	19.5	14,942	9	11	8	7.6
Black Canyon	24,126	1.8	32.0	24.4	14,304	11	10	11	2.9
Plateau	56,071	4.4	21.8	28.5	18,436	3	3	3	5.6
Northern Mountain	30,136	2.3	21.7	24.1	18,769	2	2	2	4.9
Upper Arkansas Valley	<u>19,730</u>	<u>1.5</u>	<u>33.8</u>	<u>20.7</u>	<u>14,403</u>	10	9	10	- 1.8
Total Within State	1,264,827	95.2	23.3	28.5	\$19,410	--	--	--	
Out-of-State <u>a/</u>	<u>64,020</u>	<u>4.8</u>	<u>33.2</u>	<u>9.9</u>	<u>12,135</u>	14	14	14	5.8
Total Tax Returns	1,328,847	100.0	23.8	27.6	\$19,059	--	--	--	5.9

a/ Full-year and part-year residents residing out-of-state.

Average AGI for Colorado Major Planning Regions



The top seven regions in 1981 retained their ranking in 1982 for average adjusted gross income. The San Juan Basin exhibited the largest growth in income, 7.6%, and jumped from the eleventh highest average adjusted gross income to eighth overall. The percentage of households with incomes less than \$5,000 dropped from 34.1 percent in 1981 to 30.3 percent in 1982. This represents the largest change in the state. In 1981, two regions had a percentage share of incomes less than \$5,000 which were larger than that held by the San Juan Basin; in 1982, there were five regions with higher shares. Two regions, Spanish Peaks and the Upper Arkansas Valley, showed decreases in their average AGI figures. The Spanish Peaks region includes Pueblo and the Upper Arkansas Valley includes Lake County. Both areas have suffered massive layoffs due to continuing problems in the steel industry.

The urbanized regions of the state -- Northern Front Range, Denver Metropolitan, Pikes Peak -- as well as the Plateau and High Plains regions had average AGI increases larger than 5.5 percent.

Table V-2 shows the rank order of the regions based on the number of returns filed. Although the Denver Metropolitan region experienced a drop in its relative share of number of returns from 57.7 percent in 1981 to 56.6 percent in 1982, the reduction in share of adjusted gross income and net normal tax, for this region was not as large (64.1% to 63.7% and 66.6% to 66.2%, respectively).

TABLE V-2. PERCENTAGE DISTRIBUTION OF RESIDENT
 RETURNS, INCOME AND NET NORMAL TAX BY REGION
 FISCAL YEAR 1983

<u>Regions</u>	<u>Number of Returns</u>	<u>Adjusted Gross Income</u>	<u>Net Normal Tax</u>
Denver Metropolitan	56.6	63.7	66.2
Pikes Peak	9.3	8.5	7.9
Northern Front Range	8.2	7.4	6.7
Plateau	4.4	4.3	4.2
Spanish Peaks	4.2	3.3	3.0
Northern Mountain	2.3	2.2	2.2
South Platte Valley	2.1	1.7	1.6
Black Canyon	1.8	1.4	1.2
Lower Arkansas Valley	1.5	1.0	.9
San Juan Basin	1.5	1.2	1.0
Upper Arkansas Valley	1.5	1.1	1.0
San Luis Valley	1.0	.7	.6
High Plains	.7	.6	.5
Out-of-State	4.8	3.1	2.9
TOTAL	100.0	100.0	100.0

The Pikes Peak region showed the largest gain in the share of the number of returns, growing from 8.8 percent in 1981 to 9.3 percent in 1982. This region is becoming a prime focal point for economic development in Colorado, and announced plans for development in this area are expected to make this region an even stronger force in Colorado's economy.

As mentioned before, the Spanish Peaks region continues to be buffeted by the impact of problems within the nation's steel industry. This is reflected by a drop in AGI share from 3.6 percent in 1981 to 3.3 percent in 1982. This region's share was as high as 4.1 percent in 1979.

The shares of other regions do not show such marked shifts. For more detailed data on regional, county, and city distributions of income and tax, see Tables 22 through 27 in Section VI.

SECTION VI. DETAILED STATISTICS OF INCOME

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TABLE 1. COLORADO INDIVIDUAL INCOME TAX ^{a/}
 ADJUSTED GROSS INCOME NORMAL TAX AND FEDERAL INCOME TAX
 FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net b/ Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	225,332	\$ 265,131	\$ 729	\$ 720	\$ 9,217
\$ 3,000 - \$ 5,000	109,984	435,933	2,884	2,805	13,396
\$ 5,000 - \$ 10,000	217,048	1,606,845	20,430	20,020	108,702
\$ 10,000 - \$ 15,000	177,240	2,201,747	40,673	39,473	226,370
\$ 15,000 - \$ 20,000	141,458	2,455,570	52,178	50,515	289,915
\$ 20,000 - \$ 25,000	118,720	2,670,862	63,978	61,610	351,665
\$ 25,000 - \$ 35,000	177,171	5,248,096	135,689	129,575	727,646
\$ 35,000 - \$ 50,000	125,652	5,173,615	145,780	136,344	835,416
\$ 50,000 - \$100,000	56,047	3,554,751	111,644	104,110	740,945
\$100,000 and over	9,836	2,009,154	68,020	63,101	729,892
TOTAL ^{c/}	1,358,488	\$25,621,704	\$642,005	\$608,273	\$4,033,164
Taxable Returns					
Under \$ 3,000	38,416	\$ 82,232	\$ 729	\$ 720	\$ 3,905
\$ 3,000 - \$ 5,000	82,011	326,396	2,884	2,805	9,833
\$ 5,000 - \$ 10,000	190,078	1,415,314	20,430	20,020	93,669
\$ 10,000 - \$ 15,000	169,695	2,113,741	40,673	39,473	217,366
\$ 15,000 - \$ 20,000	139,056	2,415,141	52,178	50,515	287,585
\$ 20,000 - \$ 25,000	117,679	2,647,299	63,978	61,610	348,890
\$ 25,000 - \$ 35,000	176,135	5,219,297	135,689	129,575	727,608
\$ 35,000 - \$ 50,000	124,814	5,138,234	145,780	136,344	825,801
\$ 50,000 - \$100,000	55,726	3,533,880	111,644	104,110	737,953
\$100,000 and over	9,722	1,979,735	68,020	63,101	718,749
TOTAL ^{c/}	1,103,332	\$24,871,269	\$642,005	\$608,273	\$3,971,359
Nontaxable Returns	255,156	\$ 750,435	--	--	\$ 61,805
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	16.6	1.0	.1	.1	.2
\$ 3,000 - \$ 5,000	8.1	1.7	.5	.5	.3
\$ 5,000 - \$ 10,000	16.0	6.3	3.2	3.3	2.7
\$ 10,000 - \$ 15,000	13.1	8.6	6.3	6.5	5.6
\$ 15,000 - \$ 20,000	10.4	9.6	8.1	8.3	7.2
\$ 20,000 - \$ 25,000	8.7	10.4	10.0	10.1	8.7
\$ 25,000 - \$ 35,000	13.0	20.5	21.1	21.3	18.0
\$ 35,000 - \$ 50,000	9.3	20.2	22.7	22.4	20.7
\$ 50,000 - \$100,000	4.1	13.9	17.4	17.1	18.4
\$100,000 and over	.7	7.8	10.6	10.4	18.1
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	3.5	.3	.1	.1	.1
\$ 3,000 - \$ 5,000	7.4	1.3	.5	.5	.3
\$ 5,000 - \$ 10,000	17.2	5.7	3.2	3.3	2.4
\$ 10,000 - \$ 15,000	15.4	8.6	6.3	6.5	5.5
\$ 15,000 - \$ 20,000	12.6	9.7	8.1	8.3	7.3
\$ 20,000 - \$ 25,000	10.7	10.6	10.0	10.1	8.8
\$ 25,000 - \$ 35,000	16.0	21.0	21.1	21.3	18.3
\$ 35,000 - \$ 50,000	11.3	20.7	22.7	22.4	20.8
\$ 50,000 - \$100,000	5.1	14.2	17.4	17.1	18.6
\$100,000 and over	.9	8.0	10.6	10.4	18.1
TOTAL ^{c/}	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of all Returns	18.8	2.9	--	--	1.6

a/ Full-year, part-year, and non-resident returns.

b/ In all tables, net normal tax equals gross normal tax (base x rate) less taxable credits.

c/ In all tables, the total may not equal sum of items because of rounding.

TABLE 2. COLORADO INDIVIDUAL INCOME TAX
FULL-YEAR RESIDENT RETURNS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	186,686	\$ 213,437	\$ 82	\$ 81	\$ 5,364
\$ 3,000 - \$ 5,000	94,113	372,563	1,955	1,876	7,755
\$ 5,000 - \$ 10,000	194,633	1,448,283	17,768	17,375	90,546
\$ 10,000 - \$ 15,000	166,934	2,078,689	38,060	36,880	209,519
\$ 15,000 - \$ 20,000	135,195	2,347,783	49,634	47,973	275,758
\$ 20,000 - \$ 25,000	114,358	2,574,394	61,380	59,015	337,042
\$ 25,000 - \$ 35,000	173,326	5,135,083	132,401	126,383	705,776
\$ 35,000 - \$ 50,000	124,209	5,113,430	143,806	134,413	824,295
\$ 50,000 - \$100,000	54,996	3,484,069	109,010	101,515	723,006
\$100,000 and over	9,550	1,943,866	65,254	60,398	706,846
TOTAL	1,254,000	\$24,711,597	\$619,350	\$585,909	\$3,885,907
Taxable Returns					
Under \$ 3,000	13,686	\$ 38,253	\$ 82	\$ 81	\$ 87
\$ 3,000 - \$ 5,000	67,132	266,434	1,955	1,876	4,526
\$ 5,000 - \$ 10,000	169,043	1,266,392	17,768	17,375	77,732
\$ 10,000 - \$ 15,000	159,774	1,994,931	38,060	36,880	200,720
\$ 15,000 - \$ 20,000	132,808	2,307,626	49,634	47,973	273,428
\$ 20,000 - \$ 25,000	113,341	2,551,354	61,380	59,015	334,532
\$ 25,000 - \$ 35,000	172,306	5,106,747	132,401	126,383	705,738
\$ 35,000 - \$ 50,000	123,371	5,078,049	143,806	134,413	814,680
\$ 50,000 - \$100,000	54,690	3,463,968	109,010	101,515	720,092
\$100,000 and over	9,441	1,915,027	65,254	60,398	696,032
TOTAL	1,015,592	\$23,988,781	\$619,350	\$585,909	\$3,827,567
Nontaxable Returns	238,408	\$ 722,816	--	--	\$ 58,340
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	14.9	.9	*	*	.1
\$ 3,000 - \$ 5,000	7.5	1.5	.3	.3	.2
\$ 5,000 - \$ 10,000	15.5	5.9	2.9	3.0	2.3
\$ 10,000 - \$ 15,000	13.3	8.4	6.2	6.3	5.6
\$ 15,000 - \$ 20,000	10.8	9.5	8.0	8.2	7.2
\$ 20,000 - \$ 25,000	9.1	10.4	9.9	10.1	8.7
\$ 25,000 - \$ 35,000	13.8	20.8	21.4	21.6	18.2
\$ 35,000 - \$ 50,000	9.9	20.7	23.2	22.9	21.2
\$ 50,000 - \$100,000	4.4	14.1	17.6	17.3	18.6
\$100,000 and over	.8	7.9	10.5	10.3	18.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	1.4	.2	*	*	*
\$ 3,000 - \$ 5,000	6.6	1.1	.3	.3	.1
\$ 5,000 - \$ 10,000	16.6	5.3	2.9	3.0	2.0
\$ 10,000 - \$ 15,000	15.7	8.3	6.2	6.3	5.2
\$ 15,000 - \$ 20,000	13.1	9.6	8.0	8.2	7.1
\$ 20,000 - \$ 25,000	11.1	10.6	9.9	10.1	8.7
\$ 25,000 - \$ 35,000	17.0	21.3	21.4	21.6	18.4
\$ 35,000 - \$ 50,000	12.2	21.2	23.2	22.9	21.3
\$ 50,000 - \$100,000	5.4	14.4	17.6	17.3	18.8
\$100,000 and over	.9	8.0	10.5	10.3	18.2
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of all Returns	19.0	2.9	--	--	1.5

* Less than .05 percent.

TABLE 3. COLORADO INDIVIDUAL INCOME TAX
PART-YEAR RESIDENT RETURNS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	23,116	\$ 35,790	\$ 427	\$ 421	\$ 2,603
\$ 3,000 - \$ 5,000	11,624	47,125	656	656	4,057
\$ 5,000 - \$ 10,000	18,316	128,003	2,021	2,021	13,519
\$ 10,000 - \$ 15,000	7,878	93,798	1,929	1,928	12,750
\$ 15,000 - \$ 20,000	5,152	88,767	2,011	2,010	10,858
\$ 20,000 - \$ 25,000	3,707	81,842	2,126	2,125	11,901
\$ 25,000 - \$ 35,000	3,110	91,302	2,508	2,419	16,374
\$ 35,000 - \$ 50,000	1,071	44,882	1,380	1,339	7,307
\$ 50,000 - \$100,000	751	49,438	1,784	1,760	11,062
\$100,000 and over	122	21,125	763	753	7,359
TOTAL	74,847	\$682,072	\$15,605	\$15,432	\$97,790
Taxable Returns					
Under \$ 3,000	14,860	\$ 29,854	\$ 427	\$ 421	\$ 2,569
\$ 3,000 - \$ 5,000	10,712	44,032	656	656	3,723
\$ 5,000 - \$ 10,000	17,021	119,010	2,021	2,021	11,347
\$ 10,000 - \$ 15,000	7,493	89,550	1,929	1,928	12,545
\$ 15,000 - \$ 20,000	5,152	88,767	2,011	2,010	10,858
\$ 20,000 - \$ 25,000	3,707	81,842	2,126	2,125	11,901
\$ 25,000 - \$ 35,000	3,110	91,302	2,508	2,419	16,374
\$ 35,000 - \$ 50,000	1,071	44,882	1,380	1,339	7,307
\$ 50,000 - \$100,000	736	48,668	1,784	1,760	10,984
\$100,000 and over	119	20,799	763	753	7,314
TOTAL	63,981	\$658,706	\$15,605	\$15,432	\$94,922
Nontaxable Returns	10,866	\$ 23,366	--	--	\$ 2,868
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	30.9	5.2	2.7	2.7	2.7
\$ 3,000 - \$ 5,000	15.5	6.9	4.2	4.3	4.2
\$ 5,000 - \$ 10,000	24.5	18.8	13.0	13.1	13.8
\$ 10,000 - \$ 15,000	10.5	13.8	12.4	12.5	13.0
\$ 15,000 - \$ 20,000	6.9	13.0	12.9	13.0	11.1
\$ 20,000 - \$ 25,000	5.0	12.0	13.6	13.8	12.2
\$ 25,000 - \$ 35,000	4.2	13.4	16.1	15.7	16.7
\$ 35,000 - \$ 50,000	1.4	6.6	8.8	8.7	7.5
\$ 50,000 - \$100,000	1.0	7.2	11.4	11.4	11.3
\$100,000 and over	.2	3.1	4.9	4.9	7.5
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	23.2	4.5	2.7	2.7	2.7
\$ 3,000 - \$ 5,000	16.7	6.7	4.2	4.3	3.9
\$ 5,000 - \$ 10,000	26.6	18.1	13.0	13.1	12.0
\$ 10,000 - \$ 15,000	11.7	13.6	12.4	12.5	13.2
\$ 15,000 - \$ 20,000	8.1	13.5	12.9	13.0	11.4
\$ 20,000 - \$ 25,000	5.8	12.4	13.6	13.8	12.5
\$ 25,000 - \$ 35,000	4.9	13.9	16.1	15.7	17.2
\$ 35,000 - \$ 50,000	1.7	6.8	8.8	8.7	7.7
\$ 50,000 - \$100,000	1.2	7.4	11.4	11.4	11.6
\$100,000 and over	.2	3.2	4.9	4.9	7.7
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of all Returns	14.5	3.4	--	--	2.9

TABLE 4. COLORADO INDIVIDUAL INCOME TAX
NON-RESIDENT RETURNS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	15,530	\$ 15,902	\$ 221	\$ 218	\$ 1,249
\$ 3,000 - \$ 5,000	4,247	16,245	273	273	1,584
\$ 5,000 - \$ 10,000	4,099	30,558	641	624	4,637
\$ 10,000 - \$ 15,000	2,428	29,260	684	666	4,101
\$ 15,000 - \$ 20,000	1,111	19,021	534	533	3,299
\$ 20,000 - \$ 25,000	655	14,625	472	470	2,722
\$ 25,000 - \$ 35,000	735	21,711	780	773	5,496
\$ 35,000 - \$ 50,000	372	15,304	593	591	3,814
\$ 50,000 - \$100,000	300	21,244	849	835	6,877
\$100,000 and over	164	44,163	2,004	1,950	15,687
TOTAL	29,641	\$228,033	\$7,051	\$6,933	\$49,466
Taxable Returns					
Under \$ 3,000	9,870	\$ 14,124	\$ 221	\$ 218	\$ 1,249
\$ 3,000 - \$ 5,000	4,167	15,931	273	273	1,584
\$ 5,000 - \$ 10,000	4,014	29,912	641	624	4,589
\$ 10,000 - \$ 15,000	2,428	29,260	684	666	4,101
\$ 15,000 - \$ 20,000	1,096	18,749	534	533	3,299
\$ 20,000 - \$ 25,000	631	14,102	472	470	2,457
\$ 25,000 - \$ 35,000	719	21,248	780	773	5,496
\$ 35,000 - \$ 50,000	372	15,304	593	591	3,814
\$ 50,000 - \$100,000	300	21,244	849	835	6,877
\$100,000 and over	162	43,909	2,004	1,950	15,403
TOTAL	23,759	\$223,783	\$7,051	\$6,933	\$48,869
Nontaxable Returns	5,882	\$ 4,250	--	--	\$ 597
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	52.4	7.0	3.1	3.1	2.5
\$ 3,000 - \$ 5,000	14.3	7.1	3.9	3.9	3.2
\$ 5,000 - \$ 10,000	13.8	13.4	9.1	9.0	9.4
\$ 10,000 - \$ 15,000	8.2	12.8	9.7	9.6	8.3
\$ 15,000 - \$ 20,000	3.7	8.3	7.6	7.7	6.7
\$ 20,000 - \$ 25,000	2.2	6.4	6.7	6.8	5.5
\$ 25,000 - \$ 35,000	2.5	9.5	11.1	11.1	11.1
\$ 35,000 - \$ 50,000	1.3	6.7	8.4	8.5	7.7
\$ 50,000 - \$100,000	1.0	9.3	12.0	12.0	13.9
\$100,000 and over	.6	19.4	28.4	28.1	31.7
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	41.5	6.3	3.1	3.1	2.6
\$ 3,000 - \$ 5,000	17.5	7.1	3.9	3.9	3.2
\$ 5,000 - \$ 10,000	16.9	13.4	9.1	9.0	9.4
\$ 10,000 - \$ 15,000	10.2	13.1	9.7	9.6	8.4
\$ 15,000 - \$ 20,000	4.6	8.4	7.6	7.7	6.8
\$ 20,000 - \$ 25,000	2.7	6.3	6.7	6.8	5.0
\$ 25,000 - \$ 35,000	3.0	9.5	11.1	11.1	11.2
\$ 35,000 - \$ 50,000	1.6	6.8	8.4	8.5	7.8
\$ 50,000 - \$100,000	1.3	9.5	12.0	12.0	14.1
\$100,000 and over	.7	19.6	28.4	28.1	31.5
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of all Returns	19.8	1.9	--	--	1.2

TABLE 5. COLORADO INDIVIDUAL INCOME TAX ^{a/}
ALL RESIDENT RETURNS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Adjusted Gross Income	Gross Normal Tax	Net Normal Tax	Federal Income Tax
A. Money amounts in thousands of dollars:					
All Returns					
Under \$ 3,000	209,802	\$ 249,227	\$ 509	\$ 502	\$ 7,967
\$ 3,000 - \$ 5,000	105,737	419,688	2,611	2,532	11,812
\$ 5,000 - \$ 10,000	212,949	1,576,286	19,789	19,396	104,065
\$ 10,000 - \$ 15,000	174,812	2,172,487	39,989	38,808	222,269
\$ 15,000 - \$ 20,000	140,347	2,436,550	51,645	49,983	286,616
\$ 20,000 - \$ 25,000	118,065	2,656,236	63,506	61,140	348,943
\$ 25,000 - \$ 35,000	176,436	5,226,385	134,909	128,802	722,150
\$ 35,000 - \$ 50,000	125,280	5,158,312	145,186	135,752	831,602
\$ 50,000 - \$100,000	55,747	3,533,507	110,794	103,275	734,068
\$100,000 and over	9,672	1,964,991	66,017	61,151	714,205
TOTAL	1,328,847	\$25,393,669	\$634,955	\$601,341	\$3,983,697
Taxable Returns					
Under \$ 3,000	28,546	\$ 68,107	\$ 509	\$ 502	\$ 2,656
3,000 - \$ 5,000	77,844	310,466	2,611	2,532	8,249
\$ 5,000 - \$ 10,000	186,064	1,385,402	19,789	19,396	89,079
\$ 10,000 - \$ 15,000	167,267	2,084,481	39,989	38,808	213,265
\$ 15,000 - \$ 20,000	137,960	2,396,393	51,645	49,983	284,286
\$ 20,000 - \$ 25,000	117,048	2,633,196	63,506	61,140	346,433
\$ 25,000 - \$ 35,000	175,416	5,198,049	134,909	128,802	722,112
\$ 35,000 - \$ 50,000	124,442	5,122,931	145,186	135,752	821,987
\$ 50,000 - \$100,000	55,426	3,512,636	110,794	103,275	731,076
\$100,000 and over	9,560	1,935,826	66,017	61,151	703,346
TOTAL	1,079,573	\$24,647,487	\$634,955	\$601,341	\$3,922,489
Nontaxable Returns	249,274	\$ 746,182	--	--	\$ 61,208
B. Percentage Distribution:					
All Returns					
Under \$ 3,000	15.8	1.0	.1	.1	.2
\$ 3,000 - \$ 5,000	8.0	1.7	.4	.4	.3
\$ 5,000 - \$ 10,000	16.0	6.2	3.1	3.2	2.6
\$ 10,000 - \$ 15,000	13.2	8.6	6.3	6.5	5.6
\$ 15,000 - \$ 20,000	10.6	9.6	8.1	8.3	7.2
\$ 20,000 - \$ 25,000	8.9	10.5	10.0	10.2	8.8
\$ 25,000 - \$ 35,000	13.3	20.6	21.3	21.4	18.1
\$ 35,000 - \$ 50,000	9.4	20.3	22.9	22.6	20.9
\$ 50,000 - \$100,000	4.2	13.9	17.5	17.2	18.4
\$100,000 and over	.7	7.7	10.4	10.2	17.9
TOTAL	100.0	100.0	100.0	100.0	100.0
Taxable Returns					
Under \$ 3,000	2.6	.3	.1	.1	.1
\$ 3,000 - \$ 5,000	7.2	1.3	.4	.4	.2
\$ 5,000 - \$ 10,000	17.2	5.6	3.1	3.2	2.3
\$ 10,000 - \$ 15,000	15.5	8.5	6.3	6.5	5.5
\$ 15,000 - \$ 20,000	12.8	9.7	8.1	8.3	7.3
\$ 20,000 - \$ 25,000	10.8	10.7	10.0	10.2	8.8
\$ 25,000 - \$ 35,000	16.3	21.1	21.3	21.4	18.4
\$ 35,000 - \$ 50,000	11.5	20.8	22.9	22.6	21.0
\$ 50,000 - \$100,000	5.1	14.3	17.5	17.2	18.6
\$100,000 and over	.9	7.9	10.4	10.2	17.9
TOTAL	100.0	100.0	100.0	100.0	100.0
Nontaxable returns as Percent of all Returns	18.8	2.9	--	--	1.6

a/ Full-year and part-year resident returns.

TABLE 6. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - INCOME TAX CREDITS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Investment Tax Credit	Energy Conservation Energy	Renewable Energy Credit	Inventory Tax Credit	Taxes Paid To Other States	Other Credits a/ Credits b/	Heat Expense Credit	Total Credits b/ Credits a/	Total Income Tax Credits
Under \$ 3,000	\$ 6	\$ 0	\$ 0	\$ 554	\$ 0	\$ 0	\$ 4,771	\$ 560	\$ 5,331
\$ 3,000 - \$ 5,000	36	17	0	36	7	0	257	96	353
\$ 5,000 - \$ 10,000	109	168	84	36	46	0	123	443	566
\$ 10,000 - \$ 15,000	513	391	109	138	120	10	3	1,281	1,284
\$ 15,000 - \$ 20,000	434	710	357	23	161	*	0	1,685	1,685
\$ 20,000 - \$ 25,000	477	873	683	37	317	7	0	2,394	2,394
\$ 25,000 - \$ 35,000	1,008	2,204	1,603	82	1,074	149	0	6,120	6,120
\$ 35,000 - \$ 50,000	1,445	2,177	4,221	130	1,300	207	0	9,480	9,480
\$ 50,000 - \$100,000	1,663	1,318	3,202	118	1,314	31	0	7,646	7,646
\$100,000 and over	1,920	268	820	125	1,742	74	0	4,949	4,949
TOTAL	\$7,611	\$8,126	\$11,078	\$1,279	\$6,081	\$478	\$5,154	\$34,654	\$39,808
Under \$ 3,000	560	0	0	1,699	0	0	40,764	2,253	43,023
\$ 3,000 - \$ 5,000	1,380	355	0	375	225	0	2,360	2,240	4,600
\$ 5,000 - \$ 10,000	3,553	4,040	1,248	580	670	0	1,116	8,731	9,847
\$ 10,000 - \$ 15,000	7,245	4,458	852	588	1,964	93	92	14,635	14,727
\$ 15,000 - \$ 20,000	6,507	7,035	1,765	340	1,320	8	0	15,720	15,720
\$ 20,000 - \$ 25,000	6,122	6,389	1,800	386	1,875	90	0	15,839	15,839
\$ 25,000 - \$ 35,000	8,204	17,482	3,232	704	2,833	465	0	31,092	31,092
\$ 35,000 - \$ 50,000	10,863	15,712	5,800	857	3,207	269	0	32,249	32,249
\$ 50,000 - \$100,000	9,881	7,892	2,634	554	2,103	76	0	18,999	18,999
\$100,000 and over	4,160	1,225	462	196	1,058	95	0	5,466	5,466
TOTAL	58,475	64,588	17,793	6,279	15,255	1,096	44,332	147,230	191,562
Under \$ 3,000	\$ 11	\$ 0	\$ 0	\$ 326	\$ 0	\$ 0	\$ 117	\$ 248	\$ 124
\$ 3,000 - \$ 5,000	26	48	0	96	31	0	109	43	77
\$ 5,000 - \$ 10,000	31	42	67	62	69	0	110	51	57
\$ 10,000 - \$ 15,000	71	88	128	235	61	108	33	88	87
\$ 15,000 - \$ 20,000	67	101	202	68	122	*	0	107	107
\$ 20,000 - \$ 25,000	78	137	379	96	169	78	0	151	151
\$ 25,000 - \$ 35,000	123	126	496	116	379	320	0	197	197
\$ 35,000 - \$ 50,000	133	139	728	152	405	770	0	294	294
\$ 50,000 - \$100,000	168	167	1,216	213	625	408	0	402	402
\$100,000 and over	462	219	1,775	638	1,647	779	0	905	905
TOTAL	\$130	\$129	\$ 623	\$204	\$ 399	\$436	\$116	\$235	\$208

A. Money Amounts in Thousands of Dollars:

B. Number of Returns:

C. Average Dollar Amount Per Return:

a/ Other credits include: new business facilities, commercial energy credit, employed handicapped credit, and the crop and livestock credit.
b/ Total number of returns does not equal sum of components since some taxpayers claimed more than one type of credit.
* Less than \$500

TABLE 7. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - INCOME TAX LIABILITIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	Gross Normal Tax a/ Tax a/	Income Tax Credits	Negative Normal Tax b/ Tax b/	Net Normal Tax	Surtax	Total Income Tax Liability
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 509	\$ 5,331	\$5,324	\$ 502	\$ 72	\$ 574
\$ 3,000 - \$ 5,000	2,611	353	274	2,532	0	2,532
\$ 5,000 - \$ 10,000	19,789	566	173	19,396	7	19,403
\$ 10,000 - \$ 15,000	39,989	1,284	103	38,808	21	38,829
\$ 15,000 - \$ 20,000	51,645	1,685	23	49,983	172	50,155
\$ 20,000 - \$ 25,000	63,506	2,394	28	61,140	274	61,414
\$ 25,000 - \$ 35,000	134,909	6,120	13	128,802	480	129,282
\$ 35,000 - \$ 50,000	145,186	9,480	46	135,752	1,279	137,031
\$ 50,000 - \$100,000	110,794	7,646	127	103,275	3,027	106,302
\$100,000 and over	66,017	4,949	83	61,151	6,840	67,991
TOTAL	\$634,955	\$39,808	\$6,194	\$601,341	\$12,172	\$613,513
B. Percentage Distribution by Income:						
Under \$ 3,000	.1	13.4	86.0	.1	.6	.1
\$ 3,000 - \$ 5,000	.4	.9	4.4	.4	.0	.4
\$ 5,000 - \$ 10,000	3.1	1.4	2.8	3.2	.1	3.2
\$ 10,000 - \$ 15,000	6.3	3.2	1.7	6.5	.2	6.3
\$ 15,000 - \$ 20,000	8.1	4.2	.4	8.3	1.4	8.2
\$ 20,000 - \$ 25,000	10.0	6.0	.5	10.2	2.3	10.0
\$ 25,000 - \$ 35,000	21.2	15.4	.2	21.4	3.9	21.1
\$ 35,000 - \$ 50,000	22.9	23.8	.7	22.6	10.5	22.3
\$ 50,000 - \$100,000	17.5	19.2	2.1	17.2	24.9	17.3
\$100,000 and over	10.4	12.4	1.3	10.1	56.2	11.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Tax:						
Under \$ 3,000	100.0	1,047.3	-1,046.0	98.6	14.1	112.8
\$ 3,000 - \$ 5,000	100.0	13.5	- 10.5	97.0	.0	97.0
\$ 5,000 - \$ 10,000	100.0	2.9	- .9	98.0	*	98.0
\$ 10,000 - \$ 15,000	100.0	3.2	- .3	97.0	.1	97.1
\$ 15,000 - \$ 20,000	100.0	3.3	*	96.8	.3	97.1
\$ 20,000 - \$ 25,000	100.0	3.8	*	96.3	*	96.7
\$ 25,000 - \$ 35,000	100.0	4.5	*	95.5	.4	95.8
\$ 35,000 - \$ 50,000	100.0	6.5	*	93.5	.9	94.4
\$ 50,000 - \$100,000	100.0	6.9	- .1	93.2	2.7	95.9
\$100,000 and over	100.0	7.5	- .1	92.6	10.4	103.0
TOTAL	100.0	6.3	- 1.0	94.7	1.9	96.6

a/ Net taxable income multiplied by rate structure

b/ Credits in excess of normal tax

* Less than .05 percent

TABLE 8. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY FILING STATUS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Single Returns		Joint Returns		Married-Separate Returns	
	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax	Number of Returns	Net Normal Tax
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	161,931	\$ 358	41,596	\$ 82	6,275	\$ 62
\$ 3,000 - \$ 5,000	80,052	2,166	19,589	210	6,096	156
\$ 5,000 - \$ 10,000	145,918	15,947	47,524	2,078	19,507	1,370
\$ 10,000 - \$ 15,000	112,840	30,017	39,681	5,669	22,291	3,122
\$ 15,000 - \$ 20,000	70,067	30,660	37,557	11,020	32,723	8,303
\$ 20,000 - \$ 25,000	46,072	30,494	33,226	15,690	38,767	14,957
\$ 25,000 - \$ 35,000	43,286	39,085	49,824	36,729	83,326	52,988
\$ 35,000 - \$ 50,000	12,420	16,587	31,508	38,098	81,352	81,068
\$ 50,000 - \$100,000	5,102	11,159	15,144	30,859	35,501	61,258
\$100,000 and over	1,181	8,165	2,955	16,499	5,536	36,487
TOTAL	678,869	\$184,638	318,604	\$156,934	331,374	\$259,769
B. Percentage Distribution:						
Under \$ 3,000	23.9	.2	13.1	.1	1.9	.*
\$ 3,000 - \$ 5,000	11.8	1.2	6.2	.1	1.8	.1
\$ 5,000 - \$ 10,000	21.5	8.6	14.9	1.3	5.9	.5
\$ 10,000 - \$ 15,000	16.6	16.3	12.5	3.6	6.7	1.2
\$ 15,000 - \$ 20,000	10.3	16.6	11.8	7.0	9.9	3.2
\$ 20,000 - \$ 25,000	6.8	16.5	10.4	10.0	11.7	5.8
\$ 25,000 - \$ 35,000	6.4	21.2	15.6	23.4	25.1	20.4
\$ 35,000 - \$ 50,000	1.8	9.0	9.9	24.3	24.5	31.2
\$ 50,000 - \$100,000	.8	6.0	4.8	19.7	10.7	23.6
\$100,000 and over	.2	4.4	.9	10.5	1.7	14.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 2.21		\$ 1.97		\$ 9.88
\$ 3,000 - \$ 5,000		27.06		10.72		25.59
\$ 5,000 - \$ 10,000		109.29		43.73		70.23
\$ 10,000 - \$ 15,000		266.01		142.86		140.06
\$ 15,000 - \$ 20,000		437.58		293.42		253.74
\$ 20,000 - \$ 25,000		661.88		472.22		385.82
\$ 25,000 - \$ 35,000		902.95		737.17		635.91
\$ 35,000 - \$ 50,000		1,335.51		1,209.15		996.51
\$ 50,000 - \$100,000		2,187.18		2,037.70		1,725.53
\$100,000 and over		6,913.63		5,583.42		6,590.86
TOTAL		\$ 271.98		\$ 492.57		\$ 783.91

* Less than .05 percent

TABLE 9. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF RETURN
FISCAL YEAR 1983

Adjusted Gross Income Classes	Table/Standard Returns			Itemized Returns		
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	197,608	\$ 234,620	\$ 472	12,194	\$ 14,608	\$ 31
\$ 3,000 - \$ 5,000	96,232	380,931	2,518	9,505	38,757	13
\$ 5,000 - \$ 10,000	171,217	1,252,492	17,988	41,732	323,795	1,405
\$ 10,000 - \$ 15,000	117,965	1,459,909	31,363	56,847	712,577	7,444
\$ 15,000 - \$ 20,000	66,080	1,139,236	30,033	74,267	1,297,313	19,950
\$ 20,000 - \$ 25,000	37,498	835,521	25,135	80,567	1,820,716	36,005
\$ 25,000 - \$ 35,000	25,224	729,771	24,267	151,212	4,496,613	104,534
\$ 35,000 - \$ 50,000	5,785	229,141	8,230	119,495	4,929,171	127,522
\$ 50,000 - \$100,000	1,003	62,561	2,279	54,744	3,470,946	100,996
\$100,000 and over	143	29,231	817	9,529	1,935,760	60,334
TOTAL	718,755	\$6,353,413	\$143,102	610,092	\$19,040,256	\$458,235
B. Percentage Distribution:						
Under \$ 3,000	27.5	3.7	.3	2.0	.1	*
\$ 3,000 - \$ 5,000	13.4	6.0	1.8	1.6	.2	*
\$ 5,000 - \$ 10,000	23.8	19.7	12.6	6.8	1.7	.3
\$ 10,000 - \$ 15,000	16.4	23.0	21.9	9.3	3.7	1.6
\$ 15,000 - \$ 20,000	9.2	17.9	21.0	12.2	6.8	4.4
\$ 20,000 - \$ 25,000	5.2	13.2	17.6	13.2	9.6	7.9
\$ 25,000 - \$ 35,000	3.5	11.5	17.0	24.8	23.6	22.8
\$ 35,000 - \$ 50,000	.8	3.6	5.8	19.6	25.9	27.8
\$ 50,000 - \$100,000	.1	1.0	1.6	9.0	18.2	22.1
\$100,000 and over	*	.5	.6	1.6	10.2	13.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:						
Under \$ 3,000		\$ 1,187	\$ 2.39		\$ 1,198	\$ 2.54
\$ 3,000 - \$ 5,000		3,958	26.17		4,078	1.37
\$ 5,000 - \$ 10,000		7,315	105.06		7,759	33.67
\$ 10,000 - \$ 15,000		12,376	265.87		12,535	130.95
\$ 15,000 - \$ 20,000		17,240	454.49		17,468	268.63
\$ 20,000 - \$ 25,000		22,282	670.30		22,599	446.90
\$ 25,000 - \$ 35,000		28,932	962.06		29,737	691.31
\$ 35,000 - \$ 50,000		39,610	1,422.64		41,250	1,067.17
\$ 50,000 - \$100,000		62,374	2,272.18		63,403	1,844.88
\$100,000 and over		204,413	5,713.29		203,144	6,331.62
TOTAL		\$ 8,839	\$ 199.10		\$ 31,209	\$ 751.09

* Less than .05 percent.

TABLE 10. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SIZE OF HOUSEHOLDS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Number of Returns:						
Under \$ 3,000	152,981	35,520	11,543	6,733	3,025	209,802
\$ 3,000 - \$ 5,000	72,202	16,763	7,165	5,275	2,332	105,737
\$ 5,000 - \$ 10,000	131,556	39,582	19,527	14,763	7,521	212,949
\$ 10,000 - \$ 15,000	95,968	33,907	20,064	16,284	8,589	174,812
\$ 15,000 - \$ 20,000	54,046	38,206	18,859	18,459	10,777	140,347
\$ 20,000 - \$ 25,000	35,195	33,226	19,827	19,047	10,770	118,065
\$ 25,000 - \$ 35,000	31,140	50,912	33,344	37,650	23,390	176,436
\$ 35,000 - \$ 50,000	9,307	38,356	25,140	34,438	18,039	125,280
\$ 50,000 - \$100,000	3,444	17,387	10,522	15,115	9,279	55,747
\$100,000 and over	794	3,409	1,431	2,201	1,837	9,671
TOTAL	586,633	309,268	167,422	169,965	95,559	1,328,846
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	26.1	11.5	6.9	4.0	3.2	15.8
\$ 3,000 - \$ 5,000	12.3	6.1	4.3	3.1	2.4	8.0
\$ 5,000 - \$ 10,000	22.4	12.8	11.7	8.7	7.9	16.0
\$ 10,000 - \$ 15,000	16.4	11.0	12.0	9.6	9.0	13.2
\$ 15,000 - \$ 20,000	9.2	12.4	11.3	10.9	11.3	10.6
\$ 20,000 - \$ 25,000	6.0	10.7	11.8	11.2	11.3	8.9
\$ 25,000 - \$ 35,000	5.3	16.5	20.0	22.2	24.5	13.3
\$ 35,000 - \$ 50,000	1.6	12.4	15.0	20.3	18.9	9.4
\$ 50,000 - \$100,000	.6	5.6	6.3	8.9	9.7	4.2
\$100,000 and over	.1	1.1	.9	1.3	1.9	.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	72.9	16.9	5.5	3.2	1.4	100.0
\$ 3,000 - \$ 5,000	68.3	17.7	6.8	5.0	2.2	100.0
\$ 5,000 - \$ 10,000	61.8	18.6	9.2	6.9	3.5	100.0
\$ 10,000 - \$ 15,000	54.9	19.4	11.5	9.3	4.9	100.0
\$ 15,000 - \$ 20,000	38.5	27.2	13.4	13.2	7.7	100.0
\$ 20,000 - \$ 25,000	29.8	28.1	16.8	16.1	9.1	100.0
\$ 25,000 - \$ 35,000	17.6	28.9	18.9	21.3	13.3	100.0
\$ 35,000 - \$ 50,000	7.4	30.6	20.1	27.5	14.4	100.0
\$ 50,000 - \$100,000	6.2	31.2	18.9	27.1	16.6	100.0
\$100,000 and over	8.2	35.2	14.8	22.8	19.0	100.0
TOTAL	44.1	23.3	12.6	12.8	7.2	100.0

TABLE 11. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - ADJUSTED GROSS INCOME CLASSIFIED BY SIZE OF HOUSEHOLD
FISCAL YEAR 1983

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 193,182	\$ 36,729	\$ 11,918	\$ 5,435	\$ 1,964	\$ 249,228
\$ 3,000 - \$ 5,000	283,682	75,630	30,000	20,401	9,976	419,688
\$ 5,000 - \$ 10,000	960,312	296,550	149,502	115,926	53,997	1,576,286
\$ 10,000 - \$ 15,000	1,189,349	421,660	250,742	200,791	109,944	2,172,486
\$ 15,000 - \$ 20,000	930,055	666,988	328,387	321,227	189,892	2,436,549
\$ 20,000 - \$ 25,000	789,298	743,434	447,335	432,210	243,961	2,656,237
\$ 25,000 - \$ 35,000	901,069	1,516,019	993,820	1,124,110	691,366	5,226,385
\$ 35,000 - \$ 50,000	376,725	1,574,384	1,033,819	1,425,502	747,882	5,158,312
\$ 50,000 - \$100,000	220,383	1,092,405	656,442	957,833	606,445	3,533,507
\$100,000 and over	184,590	701,336	282,474	455,026	341,565	1,964,990
TOTAL	\$6,028,645	\$7,125,134	\$4,184,437	\$5,058,462	\$2,996,991	\$25,393,669
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	3.2	.5	.3	.1	.1	1.0
\$ 3,000 - \$ 5,000	4.7	1.1	.7	.4	.3	1.7
\$ 5,000 - \$ 10,000	15.9	4.2	3.6	2.3	1.8	6.2
\$ 10,000 - \$ 15,000	19.7	5.9	6.0	4.0	3.7	8.6
\$ 15,000 - \$ 20,000	15.4	9.4	7.8	6.4	6.3	9.6
\$ 20,000 - \$ 25,000	13.1	10.4	10.7	8.5	8.1	10.5
\$ 25,000 - \$ 35,000	14.9	21.3	23.8	22.2	23.1	20.6
\$ 35,000 - \$ 50,000	6.2	22.1	24.7	28.2	25.0	20.3
\$ 50,000 - \$100,000	3.7	15.3	15.7	18.9	20.2	13.9
\$100,000 and over	3.1	9.8	6.6	9.0	11.4	7.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	77.5	14.7	4.8	2.2	.8	100.0
\$ 3,000 - \$ 5,000	67.6	18.0	7.1	4.9	2.4	100.0
\$ 5,000 - \$ 10,000	60.9	18.8	9.5	7.4	3.4	100.0
\$ 10,000 - \$ 15,000	54.7	19.4	11.5	9.2	5.1	100.0
\$ 15,000 - \$ 20,000	38.2	27.4	13.5	13.2	7.8	100.0
\$ 20,000 - \$ 25,000	29.7	28.0	16.8	16.3	9.2	100.0
\$ 25,000 - \$ 35,000	17.2	29.0	19.0	21.5	13.2	100.0
\$ 35,000 - \$ 50,000	7.3	30.5	20.0	27.6	14.5	100.0
\$ 50,000 - \$100,000	6.2	30.9	18.6	27.1	17.2	100.0
\$100,000 and over	9.4	35.7	14.4	23.2	17.4	100.0
TOTAL	23.7	28.1	16.5	19.9	11.8	100.0

TABLE 12. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NET NORMAL TAX LIABILITY BY SIZE OF HOUSEHOLD
FISCAL YEAR 1983

Adjusted Gross Income Classes	Size of Household					Total Households
	One Person	Two Persons	Three Persons	Four Persons	Five or More	
A. Money Amounts in Thousands of Dollars:						
Under \$ 3,000	\$ 345	\$ 100	\$ 20	\$ 38	\$ 0	\$ 502
\$ 3,000 - \$ 5,000	2,218	176	42	32	63	2,532
\$ 5,000 - \$ 10,000	15,036	2,386	1,260	579	134	19,396
\$ 10,000 - \$ 15,000	26,934	5,880	3,219	1,914	861	38,808
\$ 15,000 - \$ 20,000	25,081	12,399	5,568	4,548	2,387	49,983
\$ 20,000 - \$ 25,000	24,328	17,350	8,794	7,292	3,376	61,140
\$ 25,000 - \$ 35,000	29,224	39,376	23,358	24,381	12,463	128,801
\$ 35,000 - \$ 50,000	12,756	43,148	27,143	35,621	17,084	135,753
\$ 50,000 - \$100,000	7,622	34,028	19,061	27,055	15,510	103,276
\$100,000 and over	5,802	23,267	8,969	12,651	10,463	61,151
TOTAL	\$149,346	\$178,111	\$97,434	\$114,111	\$62,340	\$601,341
B. Percentage Distribution by Income Classes:						
Under \$ 3,000	.2	.1	*	*	.0	.1
\$ 3,000 - \$ 5,000	1.5	.1	*	*	.1	.4
\$ 5,000 - \$ 10,000	10.1	1.3	1.3	.5	.2	3.2
\$ 10,000 - \$ 15,000	18.0	3.3	3.3	1.7	1.4	6.5
\$ 15,000 - \$ 20,000	16.8	7.0	5.7	4.0	3.8	8.3
\$ 20,000 - \$ 25,000	16.3	9.7	9.0	6.4	5.4	10.2
\$ 25,000 - \$ 35,000	19.6	22.1	24.0	21.4	20.0	21.4
\$ 35,000 - \$ 50,000	8.5	24.2	27.9	31.2	27.4	22.6
\$ 50,000 - \$100,000	5.1	19.1	19.6	23.7	24.9	17.2
\$100,000 and over	3.9	13.1	9.2	11.1	16.8	10.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Size of Household:						
Under \$ 3,000	68.7	19.9	4.0	7.6	.0	100.0
\$ 3,000 - \$ 5,000	87.6	7.0	1.7	1.3	2.5	100.0
\$ 5,000 - \$ 10,000	77.5	12.3	6.5	3.0	.7	100.0
\$ 10,000 - \$ 15,000	69.4	15.2	8.3	4.9	2.2	100.0
\$ 15,000 - \$ 20,000	50.2	24.8	11.1	9.1	4.8	100.0
\$ 20,000 - \$ 25,000	29.8	28.4	14.4	11.9	5.5	100.0
\$ 25,000 - \$ 35,000	22.7	30.6	18.1	18.9	9.7	100.0
\$ 35,000 - \$ 50,000	9.4	31.8	20.0	26.2	12.6	100.0
\$ 50,000 - \$100,000	7.4	32.9	18.5	26.2	15.0	100.0
\$100,000 and over	9.5	38.1	14.7	20.7	17.1	100.0
TOTAL	24.8	29.6	16.2	19.0	10.4	100.0

* Less than .05 percent.

TABLE 13. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY TYPE OF EXEMPTIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Type of Exemptions			Total Personal Exemptions
	Normal	Old Age	Blind & Retarded	
A. Number of Exemptions:				
Under \$ 3,000	301,331	63,810	739	365,880
\$ 3,000 - \$ 5,000	165,758	17,492	615	183,865
\$ 5,000 - \$ 10,000	368,112	37,401	100	405,613
\$ 10,000 - \$ 15,000	338,351	21,618	1,647	361,616
\$ 15,000 - \$ 20,000	320,268	13,552	337	334,157
\$ 20,000 - \$ 25,000	294,973	10,364	417	305,754
\$ 25,000 - \$ 35,000	514,606	11,760	235	526,601
\$ 35,000 - \$ 50,000	397,551	7,142	38	404,731
\$ 50,000 - \$100,000	180,476	4,690	215	185,381
\$100,000 and over	31,073	2,130	49	33,252
TOTAL	2,912,499	189,959	4,392	3,106,850
B. Number of Returns:				
Under \$ 3,000	209,802	52,473	739	209,802
\$ 3,000 - \$ 5,000	105,737	12,516	615	105,737
\$ 5,000 - \$ 10,000	212,949	27,687	100	212,949
\$ 10,000 - \$ 15,000	174,812	16,302	1,647	174,812
\$ 15,000 - \$ 20,000	140,347	9,400	337	140,347
\$ 20,000 - \$ 25,000	118,065	7,293	417	118,065
\$ 25,000 - \$ 35,000	176,436	7,611	235	176,436
\$ 35,000 - \$ 50,000	125,280	5,145	38	125,280
\$ 50,000 - \$100,000	55,747	3,379	215	55,747
\$100,000 and over	9,672	1,414	47	9,672
TOTAL	1,328,847	143,220	4,390	1,328,847
C. Average Per Return:				
Under \$ 3,000	1.44	1.22	1.00	1.76
\$ 3,000 - \$ 5,000	1.57	1.40	1.00	1.74
\$ 5,000 - \$ 10,000	1.73	1.35	1.00	1.90
\$ 10,000 - \$ 15,000	1.94	1.33	1.00	2.07
\$ 15,000 - \$ 20,000	2.28	1.44	1.00	2.38
\$ 20,000 - \$ 25,000	2.50	1.42	1.00	2.59
\$ 25,000 - \$ 35,000	2.92	1.55	1.00	2.98
\$ 35,000 - \$ 50,000	3.17	1.39	1.00	3.23
\$ 50,000 - \$100,000	3.24	1.39	1.00	3.33
\$100,000 and over	3.21	1.50	1.04	3.44
1 TOTAL	2.19	1.33	1.00	2.34

TABLE 14. COLORADO INDIVIDUAL INCOME TAX
 OLD AGE PROPERTY TAX CREDITS a/
 FISCAL YEAR 1983

Adjusted Gross Income Classes	Number	Value of Credits	Percentage Dist. of # of Returns	Percentage Dist. Value of Credits	Value of Return
Under \$ 3,000	51,965	\$14,105	93.7	93.9	\$271.43
\$ 3,000 - \$ 5,000	2,295	544	4.1	3.6	237.04
\$ 5,000 - \$ 10,000	1,116	363	2.0	2.4	325.27
\$ 10,000 - \$ 15,000	92	9	.2	.1	97.83
\$ 15,000 - \$ 20,000	0	0	.0	.0	.00
\$ 20,000 - \$ 25,000	0	0	.0	.0	.00
\$ 25,000 - \$ 35,000	0	0	.0	.0	.00
\$ 35,000 - \$ 50,000	0	0	.0	.0	.00
\$ 50,000 - \$100,000	0	0	.0	.0	.00
\$100,000 and over	<u>0</u>	<u>0</u>	<u>.0</u>	<u>.0</u>	<u>.00</u>
TOTAL	55,468	\$15,021	100.0	100.0	\$270.80

a/ Full-year returns

TABLE 15. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - WITH STATE TAX LIABILITY AND NO FEDERAL TAX
FISCAL YEAR 1983

Adjusted Gross Income Classes	All Returns		Table/Standard Returns		Itemized Returns	
	Number	Net Normal Tax	Number	Net Normal Tax	Number	Net Normal Tax
Under \$ 3,000	16,105	\$ 126	16,040	\$ 126	65	\$ *
\$ 3,000 - \$ 5,000	20,945	336	20,465	336	480	*
\$ 5,000 - \$ 10,000	18,041	687	16,181	635	1,860	52
\$ 10,000 - \$ 15,000	2,840	129	75	16	2,765	113
\$ 15,000 - \$ 20,000	780	76	0	0	76	76
\$ 20,000 - \$ 25,000	1,205	208	20	14	1,185	193
\$ 25,000 - \$ 35,000	931	532	197	254	734	278
\$ 35,000 - \$ 50,000	1,106	564	15	10	1,091	554
\$ 50,000 - \$100,000	275	362	10	8	265	354
\$100,000 and over	18	94	1	3	17	91
TOTAL	62,246	\$3,114	53,004	\$1,402	9,242	\$1,712

A. Money Amounts in Thousands of Dollars:	
Under \$ 3,000	4.0
\$ 3,000 - \$ 5,000	10.8
\$ 5,000 - \$ 10,000	22.1
\$ 10,000 - \$ 15,000	4.1
\$ 15,000 - \$ 20,000	2.4
\$ 20,000 - \$ 25,000	6.7
\$ 25,000 - \$ 35,000	17.1
\$ 35,000 - \$ 50,000	18.1
\$ 50,000 - \$100,000	11.6
\$100,000 and over	3.0
TOTAL	100.0

B. Percentage Distribution:	
Under \$ 3,000	25.9
\$ 3,000 - \$ 5,000	33.6
\$ 5,000 - \$ 10,000	29.0
\$ 10,000 - \$ 15,000	4.6
\$ 15,000 - \$ 20,000	1.3
\$ 20,000 - \$ 25,000	1.9
\$ 25,000 - \$ 35,000	1.5
\$ 35,000 - \$ 50,000	1.8
\$ 50,000 - \$100,000	.4
\$100,000 and over	**
TOTAL	100.0

C. Average Net Normal Tax Per Return:	
Under \$ 3,000	\$ 7.82
\$ 3,000 - \$ 5,000	16.04
\$ 5,000 - \$ 10,000	38.08
\$ 10,000 - \$ 15,000	45.42
\$ 15,000 - \$ 20,000	97.44
\$ 20,000 - \$ 25,000	172.61
\$ 25,000 - \$ 35,000	571.43
\$ 35,000 - \$ 50,000	509.95
\$ 50,000 - \$100,000	1,316.36
\$100,000 and over	5,222.22
TOTAL	\$ 50.03

D. Average Net Normal Tax Per Return:	
Under \$ 3,000	\$ 7.86
\$ 3,000 - \$ 5,000	16.42
\$ 5,000 - \$ 10,000	39.24
\$ 10,000 - \$ 15,000	213.33
\$ 15,000 - \$ 20,000	.00
\$ 20,000 - \$ 25,000	700.00
\$ 25,000 - \$ 35,000	1,289.34
\$ 35,000 - \$ 50,000	666.67
\$ 50,000 - \$100,000	800.00
\$100,000 and over	3,000.00
TOTAL	\$ 26.45

* Less than \$500
** Less than .05 percent

TABLE 16. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - VALUE OF EXEMPTIONS, DEDUCTIONS AND NET TAXABLE INCOME
FISCAL YEAR 1983

Adjusted Gross Income Classes	Adjusted Gross Income	Value of Exemptions and Deductions					Amount in Excess of AGI a/	Amount Deducted from AGI	Net Taxable Income
		Personal Exemptions	Standard Deductions	Itemized Deductions	Federal Tax Deductions	Total			
A. Money Amounts in Thousands of Dollars:									
Under \$ 3,000	\$ 249,227	\$ 412,698	\$254,972	\$ 56,607	\$ 7,967	\$ 732,244	\$502,937	\$ 229,307	\$ 19,920
\$ 3,000 - \$ 5,000	419,688	202,888	124,081	49,541	11,812	388,322	68,962	319,360	100,328
\$ 5,000 - \$ 10,000	1,576,286	463,113	226,895	189,100	104,065	983,173	66,721	916,452	659,834
\$ 10,000 - \$ 15,000	2,172,487	423,772	161,997	258,771	222,269	1,066,809	21,618	1,045,191	1,127,296
\$ 15,000 - \$ 20,000	2,436,550	394,190	92,554	372,617	286,616	1,145,977	16,491	1,129,486	1,307,064
\$ 20,000 - \$ 25,000	2,656,236	363,034	52,495	445,272	348,943	1,209,744	5,812	1,203,932	1,452,304
\$ 25,000 - \$ 35,000	5,226,385	629,074	35,279	982,543	722,150	2,369,046	7,569	2,361,477	2,864,908
\$ 35,000 - \$ 50,000	5,158,312	485,899	8,121	998,055	831,602	2,323,677	6,649	2,317,028	2,841,284
\$ 50,000 - \$100,000	3,533,507	221,963	1,396	721,258	734,068	1,678,685	6,700	1,671,985	1,861,522
\$100,000 and over	1,964,991	39,851	202	315,374	714,205	1,069,632	8,499	1,061,133	903,859
TOTAL	\$25,393,669	\$3,636,483	\$957,992	\$4,389,137	\$3,983,697	\$12,967,309	\$711,959	\$12,255,350	\$13,138,320
B. Percent Distribution by Income Classes:									
Under \$ 3,000	1.0	11.3	26.6	1.3	.2	5.7	70.6	1.9	.2
\$ 3,000 - \$ 5,000	1.7	5.6	13.0	1.1	.3	3.0	9.7	2.6	.8
\$ 5,000 - \$ 10,000	6.2	12.7	23.7	4.3	2.6	7.6	9.4	7.5	5.0
\$ 10,000 - \$ 15,000	8.6	11.7	16.9	5.9	5.6	8.2	3.0	8.5	8.6
\$ 15,000 - \$ 20,000	9.6	10.8	9.7	8.5	7.2	8.8	2.3	9.2	10.0
\$ 20,000 - \$ 25,000	10.5	10.0	5.5	10.2	8.8	9.3	.8	9.8	11.1
\$ 25,000 - \$ 35,000	20.6	17.3	3.7	22.2	18.1	18.3	1.1	19.3	21.8
\$ 35,000 - \$ 50,000	20.3	13.4	.9	22.7	20.9	17.9	.9	18.9	21.6
\$ 50,000 - \$100,000	13.9	6.1	.1	16.4	18.4	13.0	.9	13.6	14.2
\$100,000 and over	7.7	1.1	*	7.2	17.9	8.3	1.2	8.7	6.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Distribution as Percent of Adjusted Gross Income:									
Under \$ 3,000	100.0	165.6	102.3	22.7	3.2	293.8	201.8	92.0	8.0
\$ 3,000 - \$ 5,000	100.0	48.3	29.6	11.8	2.8	92.5	16.4	76.1	23.9
\$ 5,000 - \$ 10,000	100.0	29.4	14.4	12.0	6.6	62.4	4.2	58.1	41.9
\$ 10,000 - \$ 15,000	100.0	19.5	7.5	11.9	10.2	49.1	1.0	48.1	51.9
\$ 15,000 - \$ 20,000	100.0	16.2	3.8	15.3	11.8	47.0	.7	46.4	53.6
\$ 20,000 - \$ 25,000	100.0	13.7	2.0	16.8	13.1	45.5	.2	45.3	54.7
\$ 25,000 - \$ 35,000	100.0	12.0	.7	18.8	13.8	45.3	.1	45.2	54.8
\$ 35,000 - \$ 50,000	100.0	9.4	.2	10.3	16.1	45.0	.1	44.9	55.1
\$ 50,000 - \$100,000	100.0	6.3	*	20.4	20.8	47.5	.2	47.3	52.7
\$100,000 and over	100.0	2.1	*	16.1	36.4	54.4	.5	54.0	46.0
TOTAL	100.0	14.3	3.8	17.3	15.7	51.0	2.8	48.3	51.7

a/ Total exemptions and deductions on nontaxable returns and taxable combined married separate returns on which one spouse was taxable and the other nontaxable.

* Less than .05 percent.

TABLE 17. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY NUMBER OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	General Sales Tax	Other Taxes	Home Interest Expense	Other Interest Expense	Contributions	Other Deductions	All Returns With Itemized Deductions
A. Total Number of Returns:									
Under \$ 3,000	9,695	6,628	8,153	6,423	4,262	8,647	7,622	9,284	12,194
\$ 3,000 - \$ 5,000	6,790	6,853	9,105	5,740	4,917	6,365	7,623	5,703	9,505
\$ 5,000 - \$ 10,000	34,207	31,835	39,217	31,575	21,650	22,605	33,010	27,484	41,732
\$ 10,000 - \$ 15,000	41,738	40,997	54,930	42,729	30,719	42,712	47,148	41,661	56,847
\$ 15,000 - \$ 20,000	52,500	56,321	73,209	61,639	51,153	62,373	63,815	59,054	74,267
\$ 20,000 - \$ 25,000	55,073	62,383	78,709	64,150	56,729	68,495	69,521	65,784	80,567
\$ 25,000 - \$ 35,000	94,558	128,855	147,977	125,036	119,738	136,740	136,876	129,658	151,212
\$ 35,000 - \$ 50,000	77,324	108,607	116,783	105,986	102,492	110,152	112,833	104,531	119,495
\$ 50,000 - \$100,000	34,204	49,800	52,863	47,974	45,194	49,146	52,408	47,511	54,744
\$100,000 and over	4,863	8,221	8,913	8,009	6,130	8,192	9,180	8,535	9,529
TOTAL	410,952	500,500	589,859	499,261	442,984	515,427	540,036	499,205	610,092
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	2.4	1.3	1.4	1.3	1.0	1.7	1.4	1.9	2.0
\$ 3,000 - \$ 5,000	1.7	1.4	1.5	1.1	1.1	1.2	1.4	1.1	1.6
\$ 5,000 - \$ 10,000	8.3	6.4	6.6	6.3	4.9	4.4	6.1	5.5	6.8
\$ 10,000 - \$ 15,000	10.2	8.2	9.3	8.6	6.9	8.3	8.7	8.3	9.3
\$ 15,000 - \$ 20,000	12.8	11.3	12.4	12.3	11.5	12.1	11.8	11.8	12.2
\$ 20,000 - \$ 25,000	13.2	12.5	13.3	12.8	12.8	13.3	12.9	13.2	13.2
\$ 25,000 - \$ 35,000	23.0	25.7	25.1	25.0	27.0	26.5	25.3	26.0	24.8
\$ 35,000 - \$ 50,000	18.8	21.7	19.8	21.2	23.1	21.4	20.9	20.9	19.6
\$ 50,000 - \$100,000	8.3	10.0	9.0	9.6	10.2	9.5	9.7	9.5	9.0
\$100,000 and over	1.2	1.6	1.5	1.6	1.4	1.6	1.7	1.7	1.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:									
Under \$ 3,000	79.5	54.4	66.9	52.7	35.0	70.9	62.5	76.1	100.0
\$ 3,000 - \$ 5,000	71.4	72.1	95.8	60.4	52.7	67.0	80.2	60.0	100.0
\$ 5,000 - \$ 10,000	82.0	76.3	94.0	75.7	51.9	54.2	79.1	65.9	100.0
\$ 10,000 - \$ 15,000	73.4	72.1	96.6	75.2	54.0	75.1	82.9	73.3	100.0
\$ 15,000 - \$ 20,000	70.7	75.8	98.6	83.0	68.9	84.0	85.9	78.2	100.0
\$ 20,000 - \$ 25,000	68.4	77.4	97.7	79.6	70.4	85.0	86.3	81.7	100.0
\$ 25,000 - \$ 35,000	62.5	85.2	97.9	68.4	79.2	90.4	90.5	85.7	100.0
\$ 35,000 - \$ 50,000	64.7	90.0	97.7	88.7	85.8	92.2	94.4	87.5	100.0
\$ 50,000 - \$100,000	62.5	91.0	96.6	87.6	82.6	89.8	95.7	86.8	100.0
\$100,000 and over	51.0	86.3	93.5	84.0	64.2	86.0	96.3	90.0	100.0
TOTAL	67.3	82.0	96.7	81.8	72.6	84.5	88.5	81.8	100.0

TABLE 18. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - CLASSIFIED BY VALUE OF ITEMIZED DEDUCTIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Medical Expense	Real Estate Tax	General Sales Tax	Other Taxes	Home Interest Expense	Other Interest Expense	Contributions	Other Deductions	All Returns With Itemized Deductions
A. Money Values in Thousands of Dollars:									
Under \$ 3,000	\$ 13,120	\$ 4,147	\$ 1,849	\$ 897	\$ 12,268	\$ 17,660	\$ 3,952	\$ 2,714	\$ 56,607
\$ 3,000 - \$ 5,000	7,151	4,660	1,761	763	12,730	11,801	5,563	5,113	49,541
\$ 5,000 - \$ 10,000	55,464	18,322	9,301	2,036	51,479	26,105	16,319	10,074	189,100
\$ 10,000 - \$ 15,000	51,038	25,239	14,022	3,821	80,395	39,585	30,251	14,421	258,771
\$ 15,000 - \$ 20,000	49,153	33,725	20,501	6,189	127,907	72,301	38,868	23,973	372,617
\$ 20,000 - \$ 25,000	48,849	37,628	25,097	6,925	177,262	73,459	42,778	33,275	445,272
\$ 25,000 - \$ 35,000	66,178	89,332	60,234	18,739	405,473	185,515	91,864	65,208	982,543
\$ 35,000 - \$ 50,000	42,120	91,233	62,006	19,821	422,070	194,192	95,367	71,247	998,055
\$ 50,000 - \$100,000	23,706	59,440	35,249	13,889	268,462	181,181	80,341	58,991	721,258
\$100,000 and over	5,109	16,348	8,632	5,194	52,416	110,561	83,924	33,190	315,374
TOTAL	\$361,888	\$380,073	\$238,650	\$78,274	\$1,610,462	\$912,359	\$489,226	\$318,205	\$4,389,137
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	3.6	1.1	.8	1.2	.8	1.9	.8	.9	1.3
\$ 3,000 - \$ 5,000	2.0	1.2	.7	1.0	.8	1.3	1.1	1.6	1.1
\$ 5,000 - \$ 10,000	15.3	4.8	3.9	2.6	3.2	2.9	3.3	3.2	4.3
\$ 10,000 - \$ 15,000	14.1	6.6	5.9	4.9	5.0	4.3	6.2	4.5	5.9
\$ 15,000 - \$ 20,000	13.6	8.9	8.6	7.9	7.9	7.9	7.9	7.5	8.5
\$ 20,000 - \$ 25,000	13.5	9.9	10.5	8.9	11.0	8.1	8.7	10.5	10.1
\$ 25,000 - \$ 35,000	18.3	23.5	25.2	23.9	25.2	20.3	18.8	20.5	22.4
\$ 35,000 - \$ 50,000	11.6	24.0	26.0	25.3	26.2	21.3	19.5	22.4	22.7
\$ 50,000 - \$100,000	6.6	15.6	14.8	17.7	16.7	19.9	16.4	18.5	16.4
\$100,000 and over	1.4	4.3	3.6	6.6	3.3	12.1	17.2	10.4	7.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Deduction:									
Under \$ 3,000	23.2	7.3	3.3	1.6	21.7	31.2	7.0	4.8	100.0
\$ 3,000 - \$ 5,000	14.4	9.4	3.6	1.5	25.7	23.8	11.2	10.3	100.0
\$ 5,000 - \$ 10,000	29.3	9.7	4.9	1.1	27.2	13.8	8.6	5.3	100.0
\$ 10,000 - \$ 15,000	19.7	9.8	5.4	1.5	31.1	15.3	11.7	5.6	100.0
\$ 15,000 - \$ 20,000	13.2	9.1	5.5	1.7	34.3	19.4	10.4	6.4	100.0
\$ 20,000 - \$ 25,000	11.0	8.5	5.6	1.6	39.8	16.5	9.6	7.5	100.0
\$ 25,000 - \$ 35,000	6.7	9.1	6.1	1.9	41.3	18.9	9.3	6.6	100.0
\$ 35,000 - \$ 50,000	4.2	9.1	6.2	2.0	42.3	19.5	9.6	7.1	100.0
\$ 50,000 - \$100,000	3.3	8.2	4.9	1.9	37.2	25.1	11.1	8.2	100.0
\$100,000 and over	1.6	5.2	2.7	1.6	16.6	35.1	26.6	10.5	100.0
TOTAL	8.2	8.7	5.4	1.8	36.7	20.8	11.1	7.3	100.0

TABLE 19. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - NUMBER CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number of Returns	Wage Income	Net Property Income a/		Business Income		Farm Income		Other Income
			Positive	Negative	Positive	Negative	Positive	Negative	
A. Total Number of Returns Reporting Income by Source:									
Under \$ 3,000	209,802	127,534	65,089	9,382	6,801	11,238	1,925	7,421	14,083
\$ 3,000 - \$ 5,000	105,737	87,246	39,388	3,107	4,412	2,271	1,245	770	6,290
\$ 5,000 - \$ 10,000	212,949	180,544	81,684	6,867	18,872	6,801	1,769	2,796	18,217
\$ 10,000 - \$ 15,000	174,812	153,672	72,204	9,659	11,660	10,174	2,738	1,748	33,940
\$ 15,000 - \$ 20,000	140,347	129,890	72,108	8,628	11,366	6,890	1,732	2,444	45,965
\$ 20,000 - \$ 25,000	118,065	110,012	73,941	7,779	12,765	7,618	1,689	1,698	50,789
\$ 25,000 - \$ 35,000	176,436	166,486	117,877	17,124	19,209	10,266	5,527	2,034	108,834
\$ 35,000 - \$ 50,000	125,280	117,840	96,043	14,276	14,046	8,674	3,342	2,024	93,236
\$ 50,000 - \$100,000	55,747	49,762	42,280	10,665	8,567	5,041	1,639	884	41,739
\$100,000 and over	9,672	7,551	7,759	1,860	1,952	1,248	348	509	7,273
TOTAL	1,328,847	1,130,537	668,373	89,347	109,650	70,221	21,954	22,328	420,366
B. Percentage Distribution by Income Classes:									
Under \$ 3,000	15.8	11.3	9.7	10.5	6.2	16.0	8.8	33.2	3.4
\$ 3,000 - \$ 5,000	8.0	7.7	5.9	3.5	4.0	3.2	5.7	3.4	1.5
\$ 5,000 - \$ 10,000	16.0	16.0	12.2	7.7	17.2	9.7	8.1	12.5	4.3
\$ 10,000 - \$ 15,000	13.2	13.6	10.8	10.8	10.6	14.5	12.5	7.8	8.1
\$ 15,000 - \$ 20,000	10.6	11.5	10.8	9.7	10.4	9.8	7.9	10.9	10.9
\$ 20,000 - \$ 25,000	8.9	9.7	11.1	8.7	11.6	10.8	7.7	7.6	12.1
\$ 25,000 - \$ 35,000	13.3	14.7	17.6	19.2	17.5	14.6	25.2	9.1	25.9
\$ 35,000 - \$ 50,000	9.4	10.4	14.4	16.0	12.8	12.4	15.2	9.1	22.2
\$ 50,000 - \$100,000	4.2	4.4	6.3	11.9	7.8	7.2	7.5	4.0	9.9
\$100,000 and over	.7	.7	1.2	2.1	1.8	1.8	1.6	2.3	1.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Source of Income:									
Under \$ 3,000	100.0	60.8	31.0	4.5	3.2	5.4	.9	3.5	6.7
\$ 3,000 - \$ 5,000	100.0	82.5	37.3	2.9	4.2	2.1	1.2	.7	5.9
\$ 5,000 - \$ 10,000	100.0	84.8	38.4	3.2	8.9	3.2	8.3	1.3	8.6
\$ 10,000 - \$ 15,000	100.0	87.9	41.3	5.5	6.7	5.8	1.6	1.0	19.4
\$ 15,000 - \$ 20,000	100.0	92.5	51.4	6.1	8.1	4.9	1.2	1.7	32.8
\$ 20,000 - \$ 25,000	100.0	93.2	62.6	6.6	10.8	6.5	1.4	1.4	43.0
\$ 25,000 - \$ 35,000	100.0	94.4	66.8	9.7	10.9	5.8	3.1	1.2	61.7
\$ 35,000 - \$ 50,000	100.0	94.1	76.7	11.4	11.2	6.9	2.7	1.6	74.4
\$ 50,000 - \$100,000	100.0	89.3	75.8	19.1	15.4	9.0	2.9	1.6	74.9
\$100,000 and over	100.0	78.1	80.2	19.2	20.2	12.9	3.6	5.3	75.2
TOTAL	100.0	85.1	50.3	6.7	8.3	5.3	1.7	1.7	31.6

a/ Net property income includes interest, dividends, rents, royalties, capital gains, and taxable pension and annuity income.

TABLE 20. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - COLORADO INCOME CLASSIFIED BY SOURCE OF INCOME
FISCAL YEAR 1983

Adjusted Gross Income Classes	Total a/ Colorado Income	Wage Income	Net Property Income b/ Positive Negative		Business Income Positive Negative		Farm Income Positive Negative		Other Income
			Positive	Negative	Positive	Negative	Positive	Negative	
Under \$ 3,000	\$ - 73,052	\$ 298,907	\$ 261,432	\$174,635	\$ 20,097	\$ 91,357	\$ 25,149	\$181,346	\$-231,299
\$ 3,000 - \$ 5,000	518,781	372,449	164,670	21,896	15,168	7,531	2,601	4,448	- 2,232
\$ 5,000 - \$ 10,000	1,776,777	1,331,035	420,073	32,793	88,151	17,131	5,375	20,622	2,689
\$ 10,000 - \$ 15,000	2,361,503	1,935,205	382,866	37,941	84,833	26,257	19,542	14,864	18,119
\$ 15,000 - \$ 20,000	2,639,494	2,291,210	348,878	104,252	87,712	18,717	8,213	13,377	39,827
\$ 20,000 - \$ 25,000	2,838,282	2,443,664	328,206	57,927	105,730	19,419	9,093	12,700	41,635
\$ 25,000 - \$ 35,000	5,576,170	4,870,267	531,646	66,011	148,671	21,037	26,826	10,639	96,447
\$ 35,000 - \$ 50,000	5,522,816	4,761,057	594,159	104,307	178,730	25,716	20,475	22,784	121,202
\$ 50,000 - \$100,000	3,781,739	2,895,697	748,697	94,922	184,702	34,545	24,174	12,385	70,321
\$100,000 and over	2,023,675	847,377	1,141,197	55,420	130,369	43,044	11,129	20,388	12,454
TOTAL	\$26,966,185	\$22,046,867	\$4,921,824	\$750,104	\$1,044,163	\$304,752	\$152,576	\$313,551	\$169,164

Adjusted Gross Income Classes	A. Money amounts in Thousands of Dollars:		B. Percentage Distribution by Income Classes:		C. Percentage Distribution by Source of Income:	
	Colorado	Other	Colorado	Other	Colorado	Other
Under \$ 3,000	-.3	1.4	5.4	23.3	239.1	- 27.5
\$ 3,000 - \$ 5,000	1.9	1.7	3.4	2.9	4.2	2.9
\$ 5,000 - \$ 10,000	6.6	6.0	8.5	4.4	1.8	5.0
\$ 10,000 - \$ 15,000	8.8	8.8	7.8	5.1	1.6	3.6
\$ 15,000 - \$ 20,000	9.8	10.4	7.1	13.9	3.9	3.3
\$ 20,000 - \$ 25,000	10.5	11.1	6.7	7.7	2.0	3.7
\$ 25,000 - \$ 35,000	20.7	22.1	10.8	8.8	11.6	2.7
\$ 35,000 - \$ 50,000	20.5	21.6	12.1	13.9	1.2	3.2
\$ 50,000 - \$100,000	14.0	13.1	15.2	12.7	1.9	4.9
\$100,000 and over	7.5	3.8	23.2	7.4	2.5	6.4
TOTAL	100.0	100.0	100.0	100.0	2.7	3.9

a/ "Colorado Income" differs from Colorado adjusted gross income due to: 1) Federal adjustments as sick pay; 2) Colorado modifications such as tax exempt interest; and 3) the treatment of negative income as zero for Colorado adjusted gross income.
b/ Property income consists of interest, dividends, capital gains, rents, royalties, annuities and pension income, and partnership income.

TABLE 21. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY SOURCES OF PROPERTY INCOME
FISCAL YEAR 1983

Adjusted Gross Income Classes	Net Property Income	Interest Income	Dividend Income	Positive Capital Gains	Negative Capital Gains	Rents and Other Property Income a/	
						Positive	Negative
A. Money Income in Thousands of Dollars:							
Under \$ 3,000	\$ 86,797	\$ 91,935	\$ 14,828	\$ 82,765	\$11,611	\$ 162,706	\$ 253,826
\$ 3,000 - \$ 5,000	142,774	67,140	13,369	11,443	4,889	87,733	32,020
\$ 5,000 - \$ 10,000	387,280	206,224	21,495	39,269	3,497	174,628	50,837
\$ 10,000 - \$ 15,000	344,925	194,111	25,256	28,896	3,727	158,187	57,798
\$ 15,000 - \$ 20,000	244,626	170,856	33,301	17,821	11,024	144,205	110,532
\$ 20,000 - \$ 25,000	270,279	160,154	41,186	33,125	8,008	119,472	75,651
\$ 25,000 - \$ 35,000	465,635	269,359	60,160	36,338	13,418	193,590	80,395
\$ 35,000 - \$ 50,000	489,852	284,490	72,095	89,562	8,966	212,155	159,485
\$ 50,000 - \$100,000	653,775	302,251	124,245	147,323	11,986	255,991	164,049
\$100,000 and over	1,085,778	291,224	166,629	564,808	6,004	267,465	198,343
TOTAL	\$4,171,720	\$2,037,744	\$572,563	\$1,051,347	\$83,130	\$1,776,132	\$1,182,936
B. Percentage Distribution by Income Classes:							
Under \$ 3,000	2.1	4.5	2.6	7.9	14.0	9.2	21.5
\$ 3,000 - \$ 5,000	3.4	3.3	2.3	1.2	5.9	4.9	2.7
\$ 5,000 - \$ 10,000	9.3	10.1	3.8	3.7	4.2	9.8	4.3
\$ 10,000 - \$ 15,000	8.3	9.5	4.4	2.8	4.5	8.9	4.9
\$ 15,000 - \$ 20,000	5.9	8.4	5.8	1.7	13.3	8.1	9.3
\$ 20,000 - \$ 25,000	6.5	7.9	7.2	3.2	9.6	6.7	6.4
\$ 25,000 - \$ 35,000	11.2	13.2	10.5	3.5	16.1	10.9	6.8
\$ 35,000 - \$ 50,000	11.7	14.0	12.6	8.5	10.8	11.9	13.5
\$ 50,000 - \$100,000	15.7	14.8	21.7	14.0	14.4	14.4	13.9
\$100,000 and over	26.0	14.3	29.1	53.7	7.2	15.1	16.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Percentage Distribution by Type of Income:							
Under \$ 3,000	100.0	105.9	17.1	95.4	13.4	187.5	292.4
\$ 3,000 - \$ 5,000	100.0	47.0	9.4	8.0	3.4	61.4	22.4
\$ 5,000 - \$ 10,000	100.0	53.2	5.6	10.1	.9	45.1	13.1
\$ 10,000 - \$ 15,000	100.0	56.3	7.3	8.4	1.1	45.9	16.8
\$ 15,000 - \$ 20,000	100.0	69.8	13.6	7.3	4.5	58.9	45.2
\$ 20,000 - \$ 25,000	100.0	59.3	15.2	12.3	3.0	44.2	28.0
\$ 25,000 - \$ 35,000	100.0	57.8	12.9	7.8	2.9	41.6	17.3
\$ 35,000 - \$ 50,000	100.0	58.1	14.7	18.3	1.8	43.3	32.6
\$ 50,000 - \$100,000	100.0	46.2	19.0	22.5	1.8	39.2	25.1
\$100,000 and over	100.0	26.8	15.4	52.0	.5	24.6	18.3
TOTAL	100.0	48.9	13.7	25.2	2.0	42.6	28.4

a/ Includes rents, royalties, pensions, annuities.

TABLE 22. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- NUMBER, ADJUSTED GROSS INCOME,
NET NORMAL TAX, AND FEDERAL TAX CLASSIFIED BY MAJOR PLANNING REGIONS ^{a/}
FISCAL YEAR 1983

Major Planning Regions	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Region 1 - South Platte Valley	27,770	2.1	\$ 431,563	1.7	\$15,541	\$ 9,670	1.6	\$348	\$ 61,898	1.6	\$2,229
Region 2 - Northern Front Range	109,297	8.2	1,863,218	7.3	17,047	40,374	6.7	369	244,028	6.1	2,233
Region 3 - Denver Metropolitan	752,039	56.6	16,200,685	63.8	21,542	398,417	66.3	530	2,712,173	68.1	3,606
Region 4 - Pikes Peak	124,131	9.3	2,142,081	8.4	17,257	47,320	7.9	381	309,921	7.8	2,497
Region 5 - High Plains	8,996	.7	145,786	.6	16,206	3,077	.5	342	19,300	.5	2,145
Region 6 - Lower Arkansas Valley	19,572	1.5	253,388	1.0	12,946	5,223	.9	267	31,979	.8	1,634
Region 7 - Spanish Peaks	56,064	4.2	824,236	3.2	14,702	17,952	3.0	320	114,361	2.9	2,040
Region 8 - San Luis Valley	13,859	1.0	172,523	.7	12,448	3,487	.6	252	22,002	.6	1,588
Region 9 - San Juan Basin	20,036	1.5	299,370	1.2	14,942	6,119	1.0	305	38,998	1.0	1,946
Region 10 - Black Canyon	24,126	1.8	345,106	1.4	14,304	7,206	1.2	299	44,671	1.1	1,852
Region 11 - Plateau	59,071	4.4	1,089,020	4.3	18,436	25,352	4.2	429	151,228	3.8	2,560
Region 12 - Northern Mountains	30,136	2.3	565,632	2.2	18,769	13,471	2.2	447	86,754	2.2	2,879
Region 13 - Upper Arkansas Valley	19,730	1.5	284,180	1.1	14,403	6,243	1.0	316	36,633	.9	1,857
State Total	1,264,827	95.2	\$24,616,788	96.9	\$19,463	\$583,911	97.1	\$462	\$3,873,944	97.2	\$3,063
Region 14 - Out of State ^{b/}	64,020	4.8	776,881	3.1	12,135	17,430	2.9	272	109,753	2.8	1,714
Total	1,328,847	100.0	\$25,393,669	100.0	\$19,110	\$601,341	100.0	\$453	\$3,983,697	100.0	\$2,998

^{a/} See figure 1 for counties in each region.

^{b/} Full-year and part-year residents residing out of state.

TABLE 23. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Region 1 - South Platte Valley				Region 2 - Northern Front Range				Region 3 - Denver Metropolitan			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	5,502	\$ 4,127	\$ 6	\$ 30	18,770	\$ 23,202	\$ 40	\$ 643	102,894	\$ 131,429	\$ 157	\$ 2,84
\$ 3,000 - \$ 5,000	2,280	8,999	40	107	9,794	38,777	232	1,025	53,731	214,723	1,269	7,08
\$ 5,000 - \$ 10,000	5,060	37,097	346	1,568	17,078	128,228	1,454	6,383	106,246	786,653	10,033	51,03
\$ 10,000 - \$ 15,000	3,962	49,266	692	4,035	14,180	178,420	3,033	17,662	97,266	1,217,719	22,954	134,82
\$ 15,000 - \$ 20,000	3,297	58,027	1,039	5,361	12,817	223,285	4,129	22,550	79,753	1,383,503	29,335	174,75
\$ 20,000 - \$ 25,000	2,335	52,509	1,179	6,175	9,452	213,438	4,367	25,463	68,810	1,549,691	37,649	213,23
\$ 25,000 - \$ 35,000	3,963	87,750	2,212	13,467	14,524	429,961	10,361	56,557	108,985	3,237,183	80,318	451,41
\$ 35,000 - \$ 50,000	1,541	64,968	1,914	11,124	9,244	375,208	9,491	57,039	85,759	3,551,703	93,467	573,23
\$ 50,000 - \$100,000	706	43,525	1,369	10,478	3,073	192,093	5,354	37,623	41,286	2,619,346	76,514	541,60
\$100,000 and over	124	25,295	874	9,552	365	60,607	1,914	19,082	7,309	1,508,735	46,721	562,15
TOTAL	27,770	\$431,563	\$9,670	\$61,898	109,297	\$1,863,218	\$40,374	\$244,028	752,039	\$16,200,685	\$398,417	\$2,712,17
B. Percentage Distribution:												
Under \$ 3,000	19.8	1.0	.1	*	17.2	1.2	.1	.3	13.7	.8	*	.1
\$ 3,000 - \$ 5,000	8.2	2.1	.4	.2	9.0	2.1	.6	.4	7.1	1.3	.3	.3
\$ 5,000 - \$ 10,000	18.2	8.6	3.6	2.5	15.6	6.9	3.6	2.6	14.1	4.9	2.5	1.9
\$ 10,000 - \$ 15,000	14.3	11.4	7.2	6.5	13.0	9.6	7.5	7.2	12.9	7.5	5.8	5.0
\$ 15,000 - \$ 20,000	11.9	13.4	10.7	8.7	11.7	12.0	10.2	9.2	10.6	8.5	7.4	6.4
\$ 20,000 - \$ 25,000	8.4	12.2	12.2	10.0	8.6	11.5	10.8	10.4	9.1	9.6	9.4	7.9
\$ 25,000 - \$ 35,000	10.7	20.3	22.9	21.8	13.3	23.1	25.7	23.2	14.5	20.0	20.2	16.6
\$ 35,000 - \$ 50,000	5.6	15.1	19.8	18.0	8.5	20.1	23.5	23.4	11.4	21.9	23.5	21.1
\$ 50,000 - \$100,000	2.5	10.1	14.2	17.0	2.8	10.3	13.3	15.4	5.5	16.2	19.2	20.0
\$100,000 and over	.4	5.9	9.0	15.4	.3	3.3	4.7	7.8	1.0	9.3	11.7	20.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 750	\$ 1	\$ 5		\$ 1,236	\$ 2	\$ 34		\$ 1,277	\$ 2	\$ 28
\$ 3,000 - \$ 5,000		3,947	18	47		3,959	24	105		3,996	24	132
\$ 5,000 - \$ 10,000		7,331	68	310		7,508	85	374		7,404	94	480
\$ 10,000 - \$ 15,000		12,435	175	1,018		12,583	214	1,246		12,519	236	1,386
\$ 15,000 - \$ 20,000		17,600	315	1,626		17,421	322	1,759		17,347	368	2,191
\$ 20,000 - \$ 25,000		22,488	505	2,645		22,581	462	2,694		22,521	547	3,099
\$ 25,000 - \$ 35,000		22,142	558	3,398		29,603	713	3,894		29,703	737	4,142
\$ 35,000 - \$ 50,000		42,160	1,242	7,219		40,589	1,027	6,170		41,415	1,090	6,684
\$ 50,000 - \$100,000		61,650	1,939	14,841		62,510	1,742	12,243		63,444	1,853	13,118
\$100,000 and over		203,992	7,048	77,032		166,047	5,244	52,279		206,422	6,392	76,912
TOTAL		\$ 15,541	\$ 348	\$ 2,229		\$ 17,047	\$ 369	\$ 2,233		\$ 21,452	\$ 530	\$ 3,606

* Less than .05 percent

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Region 4 - Pikes Peak			Region 5 - High Plains			Region 6 - Lower Arkansas Valley				
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Federal Tax
Under \$ 3,000	19,890	\$ 25,244	\$ 45	1,842	\$ 1,138	\$ 1	5,164	\$ 3,998	\$ 3	7	4
\$ 3,000 - \$ 5,000	9,125	34,171	115	720	2,808	12	1,640	6,808	26	29	234
\$ 5,000 - \$ 10,000	22,950	167,640	2,106	1,496	11,192	104	3,625	26,810	252	450	1,398
\$ 10,000 - \$ 15,000	17,900	218,057	3,510	1,096	13,603	197	2,700	33,910	526	1,170	2,903
\$ 15,000 - \$ 20,000	12,790	222,282	4,627	1,185	21,237	355	2,108	35,782	625	2,020	3,693
\$ 20,000 - \$ 25,000	11,366	253,953	5,178	734	16,582	305	1,449	32,144	659	1,661	3,508
\$ 25,000 - \$ 35,000	16,090	475,501	11,401	965	28,313	648	1,755	52,263	1,252	3,493	6,893
\$ 35,000 - \$ 50,000	9,731	391,630	10,005	621	25,343	651	780	32,163	915	3,911	5,398
\$ 50,000 - \$ 100,000	3,645	231,394	6,485	285	17,852	538	296	19,625	646	3,864	4,560
\$ 100,000 and over	644	122,209	3,848	52	7,719	265	55	9,886	320	2,696	3,388
TOTAL	124,131	\$2,142,081	\$47,320	8,996	\$145,786	\$3,077	19,572	\$253,388	\$5,223	\$19,300	\$31,979
Under \$ 3,000	16.0	1.2	.1	20.5	.8	.1	26.4	1.6	.1	*	*
\$ 3,000 - \$ 5,000	7.3	1.6	.2	8.0	1.9	.4	8.4	2.7	.5	.2	.7
\$ 5,000 - \$ 10,000	18.5	7.8	4.5	16.6	7.7	3.4	18.5	10.6	4.8	2.3	4.4
\$ 10,000 - \$ 15,000	14.4	10.2	7.4	12.2	9.3	6.4	13.8	13.4	10.1	6.1	9.1
\$ 15,000 - \$ 20,000	10.3	10.4	10.0	13.2	14.6	11.5	10.8	14.1	12.0	10.5	11.5
\$ 20,000 - \$ 25,000	9.2	11.9	10.9	8.2	11.4	9.9	7.4	12.7	12.6	8.6	11.0
\$ 25,000 - \$ 35,000	13.0	22.2	24.1	10.7	19.4	21.1	9.0	20.6	24.0	18.1	21.6
\$ 35,000 - \$ 50,000	7.8	18.3	21.1	6.9	17.4	21.2	4.0	12.7	17.5	20.3	16.9
\$ 50,000 - \$ 100,000	2.9	10.8	13.7	3.2	12.2	17.5	1.5	7.7	12.4	20.0	14.3
\$ 100,000 and over	.5	5.7	8.1	.6	5.3	8.6	.3	3.9	6.1	14.0	10.6
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

A. Money Amounts in Thousands of Dollars:

B. Percentage Distribution:

C. Average Dollar Amount Per Return:

* Less than .05 percent

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Region 7 - Spanish Peaks				Region 8 - San Luis Valley				Region 9 - San Juan Basin			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	13,030	\$ 12,110	\$ 5	\$ 14	3,931	\$ 2,746	\$ 28	\$ 1	4,239	\$ 3,711	\$ 4	\$ 119
\$ 3,000 - \$ 5,000	4,800	19,088	86	261	1,265	4,854	19	46	1,820	7,511	48	144
\$ 5,000 - \$ 10,000	10,140	75,705	767	4,363	2,646	19,989	212	808	3,625	26,873	271	1,151
\$ 10,000 - \$ 15,000	6,540	80,602	1,194	7,064	1,924	23,322	325	1,810	2,622	32,823	527	3,266
\$ 15,000 - \$ 20,000	4,890	84,995	1,633	8,829	1,315	22,707	374	2,269	2,224	39,311	731	3,944
\$ 20,000 - \$ 25,000	5,104	115,130	2,420	16,594	916	20,815	447	2,352	1,610	35,573	703	4,013
\$ 25,000 - \$ 35,000	6,600	192,421	4,714	27,087	1,104	32,583	774	4,302	2,312	67,924	1,573	9,214
\$ 35,000 - \$ 50,000	3,737	153,326	4,203	25,854	488	20,314	515	3,287	1,080	43,586	1,034	6,975
\$ 50,000 - \$100,000	1,065	65,135	2,031	15,618	210	14,386	378	3,399	432	28,820	838	6,116
\$100,000 and over	158	25,722	899	8,678	60	10,806	412	3,729	72	13,238	388	4,057
TOTAL	56,064	\$824,236	\$17,952	\$114,361	13,859	\$172,523	\$3,487	\$22,002	20,036	\$299,370	\$6,119	\$38,998
B. Percentage Distribution:												
Under \$ 3,000	23.2	1.5	*	*	28.4	1.6	.8	.1	21.2	1.2	.1	.3
\$ 3,000 - \$ 5,000	8.6	2.3	.5	.2	9.1	2.8	.5	.2	9.1	2.5	.8	.7
\$ 5,000 - \$ 10,000	18.1	9.2	4.3	3.8	19.1	11.6	6.1	3.7	18.1	9.0	4.4	3.0
\$ 10,000 - \$ 15,000	11.7	9.8	6.7	6.2	13.9	13.5	9.3	8.2	13.1	11.0	8.6	8.4
\$ 15,000 - \$ 20,000	8.7	10.3	9.1	7.7	9.5	13.2	10.7	10.3	11.1	13.1	11.9	10.1
\$ 20,000 - \$ 25,000	9.1	14.0	13.5	14.5	6.6	12.1	12.8	10.7	8.0	11.9	11.5	10.3
\$ 25,000 - \$ 35,000	11.8	23.3	26.3	23.7	8.0	18.9	22.2	20.0	11.5	22.7	25.7	23.6
\$ 35,000 - \$ 50,000	6.7	18.6	23.4	22.6	3.5	11.8	14.8	14.9	5.4	14.6	16.9	17.9
\$ 50,000 - \$100,000	1.9	7.9	11.3	13.7	1.5	8.3	10.8	15.4	2.2	9.6	13.7	15.7
\$100,000 and over	.3	3.1	5.0	7.6	.4	6.3	11.8	16.9	.4	4.4	6.3	10.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 929	\$ 0	\$ 1		\$ 699	\$ 7	\$ 0		\$ 875	\$ 1	\$ 28
\$ 3,000 - \$ 5,000		3,977	18	54		3,837	15	36		4,127	26	79
\$ 5,000 - \$ 10,000		7,466	76	430		7,554	80	305		7,413	75	318
\$ 10,000 - \$ 15,000		12,324	183	1,080		12,122	169	941		12,518	201	1,246
\$ 15,000 - \$ 20,000		17,381	334	1,806		17,268	284	1,725		17,676	329	1,773
\$ 20,000 - \$ 25,000		22,557	474	3,251		22,724	488	2,568		22,095	437	2,493
\$ 25,000 - \$ 35,000		29,155	714	4,104		29,514	701	3,897		29,379	680	3,985
\$ 35,000 - \$ 50,000		41,029	1,125	6,918		41,627	1,055	6,736		40,357	957	6,458
\$ 50,000 - \$100,000		61,160	1,907	14,665		68,505	1,800	16,186		66,713	1,940	14,157
\$100,000 and over		162,797	5,690	54,924		180,100	6,867	62,150		183,861	5,389	56,347
TOTAL		\$ 14,702	\$ 320	\$ 2,040		\$ 12,448	\$ 252	\$ 1,588		\$ 14,942	\$ 305	\$ 1,946

* Less than .05 percent

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Region 10 - Black Canyon				Region 11 - Plateau				Region 12 - Northern Mountain			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	5,464	\$ 4,992	\$ 13	\$ 8	8,453	\$ 6,275	\$ 7	\$ 59	3,740	\$ 5,261	\$ 7	\$ 7
\$ 3,000 - \$ 5,000	2,272	9,016	47	200	4,430	18,448	147	375	2,810	11,378	93	243
\$ 5,000 - \$ 10,000	4,362	31,862	318	1,532	9,805	71,511	804	4,919	5,455	40,885	616	2,800
\$ 10,000 - \$ 15,000	3,131	38,623	550	3,204	7,692	95,725	1,729	9,210	4,817	57,118	1,045	5,102
\$ 15,000 - \$ 20,000	2,355	41,572	808	4,553	6,486	113,626	2,288	11,369	3,485	59,784	1,338	6,838
\$ 20,000 - \$ 25,000	2,099	47,256	991	5,123	5,328	119,170	2,598	13,505	2,568	58,152	1,374	6,815
\$ 25,000 - \$ 35,000	2,650	78,206	1,867	10,478	9,004	269,548	6,737	36,070	3,729	108,464	2,744	14,303
\$ 35,000 - \$ 50,000	1,336	53,699	1,417	8,696	5,798	235,205	6,269	37,347	2,087	85,487	2,262	13,300
\$ 50,000 - \$100,000	378	24,140	708	5,050	1,870	118,922	3,516	23,824	1,166	74,912	2,149	16,593
\$100,000 and over	79	15,739	486	5,826	205	40,591	1,257	14,551	279	64,191	1,844	20,752
TOTAL	24,126	\$345,106	\$7,206	\$44,671	59,071	\$1,089,020	\$25,352	\$151,228	30,136	\$565,632	\$13,471	\$86,754
B. Percentage Distribution:												
Under \$ 3,000	22.6	1.4	.2	*	14.3	.6	*	*	12.4	.9	.1	*
\$ 3,000 - \$ 5,000	9.4	2.6	.7	.5	7.5	1.7	.6	.2	9.3	2.0	.7	.3
\$ 5,000 - \$ 10,000	18.1	9.2	4.4	3.4	16.6	6.6	3.2	3.3	18.1	7.2	4.6	3.2
\$ 10,000 - \$ 15,000	13.0	11.2	7.6	7.2	13.0	8.8	6.8	6.1	16.0	10.1	7.8	5.9
\$ 15,000 - \$ 20,000	9.8	12.0	11.2	10.2	11.0	10.4	9.0	7.5	11.6	10.6	9.9	7.9
\$ 20,000 - \$ 25,000	8.7	13.7	13.8	11.5	9.0	10.9	10.2	8.9	8.5	10.3	10.2	7.9
\$ 25,000 - \$ 35,000	11.0	22.7	25.9	23.5	15.2	24.8	26.6	23.9	12.4	19.2	20.4	16.5
\$ 35,000 - \$ 50,000	5.5	15.6	19.7	19.5	9.8	21.6	24.7	24.7	6.9	15.1	16.8	15.3
\$ 50,000 - \$100,000	1.6	7.0	9.8	11.3	3.2	10.9	13.9	15.8	3.9	13.2	16.0	19.1
\$100,000 and over	.3	4.6	6.7	13.0	.3	3.7	5.0	9.6	.9	11.3	13.7	23.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 914	\$ 2	\$ 1		\$ 742	\$ 1	\$ 7		\$ 1,407	\$ 2	\$ 2
\$ 3,000 - \$ 5,000		3,968	21	88		4,164	33	85		4,049	33	86
\$ 5,000 - \$ 10,000		7,304	73	351		7,293	82	502		7,495	113	513
\$ 10,000 - \$ 15,000		12,336	176	1,023		12,445	225	1,197		11,858	217	1,059
\$ 15,000 - \$ 20,000		17,653	343	1,933		17,519	353	1,753		17,155	384	1,962
\$ 20,000 - \$ 25,000		22,514	472	2,441		22,367	488	2,535		22,645	535	2,654
\$ 25,000 - \$ 35,000		29,512	705	3,954		29,936	748	4,006		29,087	736	3,836
\$ 35,000 - \$ 50,000		40,194	1,061	6,509		40,567	1,081	6,441		40,962	1,084	6,373
\$ 50,000 - \$100,000		63,862	1,873	13,360		63,595	1,880	12,740		64,247	1,843	14,231
\$100,000 and over		199,228	6,152	73,747		198,005	6,132	70,980		230,075	6,609	74,380
TOTAL		\$ 14,304	\$ 299	\$ 1,852		\$ 18,436	\$ 429	\$ 2,560		\$ 18,769	\$ 447	\$ 2,879

* Less than .05 percent

TABLE 23 (continued). COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS -- CLASSIFIED BY MAJOR PLANNING REGIONS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Region 13 - Upper Arkansas Valley				Region 14 - Out of State a/				Total - All Resident Returns			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	4,662	\$ 4,639	\$ 7	\$ 27	12,221	\$ 20,356	\$ 178	\$ 932	209,802	\$ 249,227	\$ 502	\$ 7,967
\$ 3,000 - \$ 5,000	2,005	7,896	23	76	9,045	35,210	372	1,432	105,737	419,688	2,532	11,812
\$ 5,000 - \$ 10,000	3,460	25,064	266	1,340	17,001	126,777	1,847	11,894	212,949	1,576,286	19,396	104,065
\$ 10,000 - \$ 15,000	1,564	18,612	269	1,356	9,418	114,685	2,257	12,192	174,812	2,172,487	38,808	222,269
\$ 15,000 - \$ 20,000	2,103	36,340	649	3,622	5,539	94,098	2,051	11,133	140,347	2,436,550	49,983	286,616
\$ 20,000 - \$ 25,000	1,863	42,156	961	5,267	4,431	99,668	2,308	12,339	118,065	2,656,236	61,140	348,943
\$ 25,000 - \$ 35,000	2,522	72,860	1,786	9,639	3,233	93,409	2,414	14,286	176,436	5,226,385	128,802	722,150
\$ 35,000 - \$ 50,000	1,175	47,640	1,343	7,980	1,903	78,039	2,266	12,748	125,280	5,158,312	135,752	831,602
\$ 50,000 - \$100,000	330	21,219	668	4,665	1,005	62,140	2,083	14,110	55,747	3,533,507	103,275	734,068
\$100,000 and over	46	7,753	270	2,661	224	52,498	1,653	18,689	9,672	1,964,991	61,151	714,205
TOTAL	19,730	\$284,180	\$6,243	\$36,633	64,020	\$776,881	\$17,430	\$109,753	1,328,847	\$25,393,669	\$601,341	\$3,983,697
B. Percentage Distribution:												
Under \$ 3,000	23.6	1.6	.1	.1	19.1	2.6	1.0	.8	15.8	1.0	.1	.2
\$ 3,000 - \$ 5,000	10.2	2.8	.4	.2	14.1	4.5	2.0	1.3	8.0	1.7	.4	.3
\$ 5,000 - \$ 10,000	17.5	8.8	4.3	3.7	26.6	16.3	10.6	10.8	16.0	6.2	3.2	2.6
\$ 10,000 - \$ 15,000	7.9	6.5	4.3	3.7	14.7	14.8	12.9	11.1	13.2	8.6	6.5	5.6
\$ 15,000 - \$ 20,000	10.7	12.8	10.4	9.9	8.7	12.1	11.8	10.1	10.6	9.6	8.3	7.2
\$ 20,000 - \$ 25,000	9.4	14.8	15.4	14.4	6.9	12.8	13.2	11.2	8.9	10.5	10.2	8.8
\$ 25,000 - \$ 35,000	12.8	25.6	28.6	26.3	5.0	12.0	13.8	13.0	13.3	20.6	21.4	18.1
\$ 35,000 - \$ 50,000	6.0	16.8	21.5	21.8	3.0	10.0	13.0	11.6	9.4	20.3	22.6	20.9
\$ 50,000 - \$100,000	1.7	7.5	10.7	12.7	1.6	8.0	12.0	12.9	4.2	14.0	17.2	18.4
\$100,000 and over	.2	2.7	4.3	7.3	.3	6.8	9.5	17.0	.7	7.7	10.2	17.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 995	\$ 2	\$ 6		\$ 1,666	\$ 15	\$ 76		\$ 1,188	\$ 2	\$ 38
\$ 3,000 - \$ 5,000		3,938	11	38		3,893	41	158		3,969	24	112
\$ 5,000 - \$ 10,000		7,244	77	387		7,457	109	700		7,402	91	489
\$ 10,000 - \$ 15,000		11,900	172	867		12,177	240	1,295		12,428	222	1,271
\$ 15,000 - \$ 20,000		17,280	309	1,722		16,988	370	2,010		17,361	356	2,042
\$ 20,000 - \$ 25,000		22,628	516	2,827		22,493	521	2,785		22,498	518	2,956
\$ 25,000 - \$ 35,000		28,890	708	3,822		28,892	747	4,419		29,622	730	4,093
\$ 35,000 - \$ 50,000		40,545	1,143	6,791		41,008	1,191	6,699		41,174	1,084	6,638
\$ 50,000 - \$100,000		64,300	2,024	14,136		61,831	2,073	14,040		63,385	1,853	13,168
\$100,000 and over		168,543	5,870	57,848		234,366	7,379	83,433		203,163	6,322	73,843
TOTAL		\$ 14,403	\$ 316	\$ 1,857		\$ 12,135	\$ 272	\$ 1,714		\$ 19,110	\$ 453	\$ 2,998

a/ Full-year and part-year residents residing out of state.

TABLE 24. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME,
 NET NORMAL TAX AND FEDERAL TAX
 FISCAL YEAR 1983

Major Counties	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Denver	245,590	18.5	\$ 4,828,252	19.0	\$19,660	\$121,076	20.1	\$492	\$ 907,553	22.8	\$3,695
Jefferson	162,434	12.2	3,766,278	14.8	23,187	94,294	15.7	581	604,567	15.2	3,722
Arapahoe	145,916	10.9	3,581,245	14.1	24,543	88,710	14.8	608	609,777	15.3	4,179
Adams	97,685	7.4	1,842,106	7.3	18,858	41,673	6.9	427	248,995	6.3	2,549
Boulder	82,216	6.2	1,742,705	6.9	21,197	43,369	7.2	528	280,165	7.0	3,408
El Paso	117,187	8.8	2,025,693	8.0	17,286	44,800	7.5	382	291,777	7.3	2,490
Pueblo	46,852	3.5	724,001	2.9	15,453	15,889	2.6	339	101,788	2.6	2,173
Larimer	64,739	4.9	1,138,070	4.5	17,579	24,849	4.1	384	153,650	3.9	2,373
Weld	44,558	3.4	725,149	2.9	16,274	15,524	2.6	248	90,378	2.3	2,028
Mesa	38,298	2.9	687,332	2.7	17,947	15,532	2.6	406	94,414	2.4	2,465
Ten Counties	1,045,475	78.7	\$21,060,831	83.0	\$20,145	\$505,716	84.1	\$484	\$3,383,064	84.9	\$3,236
Rest of State	219,352	16.5	3,555,957	14.0	16,211	78,195	13.0	356	490,880	12.3	2,238
State Total	1,264,827	95.2	\$24,616,788	96.9	\$19,463	\$583,911	97.1	\$462	\$3,873,944	97.2	\$3,063
Out of State	64,020	4.8	776,881	3.1	12,135	17,430	2.9	272	109,753	2.8	1,714
TOTAL	1,328,847	100.0	\$25,393,669	100.0	\$19,110	\$601,341	100.0	\$453	\$3,983,697	100.0	\$2,998

TABLE 25. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	Denver				Jefferson				Arapahoe			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	35,776	\$ 34,988	\$ 72	\$ 926	20,566	\$ 30,488	\$ 46	\$ 441	19,058	\$ 25,318	\$ 36	\$ 64
\$ 3,000 - \$ 5,000	20,330	81,721	573	2,588	12,240	46,252	220	1,765	7,980	31,367	212	469
\$ 5,000 - \$ 10,000	38,916	294,067	3,717	20,277	19,840	151,123	1,832	10,358	19,085	137,825	1,725	8,034
\$ 10,000 - \$ 15,000	34,076	423,805	8,112	48,709	20,650	256,124	4,710	27,675	17,795	225,425	3,917	26,201
\$ 15,000 - \$ 20,000	30,788	530,863	12,260	69,707	14,835	258,195	5,399	32,747	15,180	266,260	5,089	34,473
\$ 20,000 - \$ 25,000	26,786	604,329	15,057	90,750	12,350	277,835	6,577	36,344	11,106	253,019	5,709	30,987
\$ 25,000 - \$ 35,000	29,500	880,688	23,566	131,063	24,470	732,926	18,306	98,187	21,978	654,187	15,730	91,932
\$ 35,000 - \$ 50,000	17,835	739,852	21,089	132,307	24,550	1,029,248	27,720	161,435	19,053	781,398	20,473	125,162
\$ 50,000 - \$100,000	9,012	594,120	18,133	139,647	11,364	714,490	20,620	145,612	12,341	769,159	21,637	145,752
\$100,000 and over	2,571	643,817	18,499	271,579	1,569	269,596	8,865	90,002	2,340	437,287	14,180	146,704
TOTAL	245,590	\$4,828,252	\$121,076	\$907,553	162,434	\$3,766,278	\$94,294	\$604,567	145,916	\$3,581,245	\$88,710	\$609,777
B. Percentage Distribution:												
Under \$ 3,000	14.6	.7	*	.1	12.7	.8	*	.1	13.1	.7	*	*
\$ 3,000 - \$ 5,000	8.3	1.7	.5	.3	7.5	1.2	.2	.3	5.5	.9	.2	.1
\$ 5,000 - \$ 10,000	15.8	6.1	3.1	2.2	12.2	4.0	1.9	1.7	13.1	3.8	1.9	1.3
\$ 10,000 - \$ 15,000	13.9	8.9	6.7	5.4	12.7	6.8	5.0	4.6	12.2	6.3	4.4	4.3
\$ 15,000 - \$ 20,000	12.5	11.0	10.1	7.7	9.1	6.9	5.7	5.4	10.4	7.4	5.7	5.7
\$ 20,000 - \$ 25,000	10.9	12.5	12.4	10.0	7.6	7.4	7.0	6.0	7.6	7.1	6.4	5.1
\$ 25,000 - \$ 35,000	12.0	18.2	19.5	14.4	15.1	19.4	19.4	16.2	15.1	18.3	17.7	15.1
\$ 35,000 - \$ 50,000	7.3	15.3	17.4	14.6	15.1	27.3	29.4	26.7	13.1	21.8	23.1	20.5
\$ 50,000 - \$100,000	3.7	12.3	15.0	15.4	7.0	19.0	21.9	24.1	8.5	21.5	24.4	23.9
\$100,000 and over	1.0	13.3	15.3	29.9	1.0	7.2	9.4	14.5	1.6	12.2	16.0	24.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 978	\$ 2	\$ 26		\$ 1,482	\$ 2	\$ 21		\$ 1,328	\$ 2	\$ 3
\$ 3,000 - \$ 5,000		4,020	28	127		3,779	20	144		3,931	27	59
\$ 5,000 - \$ 10,000		7,556	96	510		7,617	92	522		7,222	90	421
\$ 10,000 - \$ 15,000		12,437	238	1,420		12,403	228	862		12,669	220	1,472
\$ 15,000 - \$ 20,000		17,243	398	2,264		17,404	364	2,207		17,540	335	2,277
\$ 20,000 - \$ 25,000		22,561	562	3,388		22,497	533	2,943		22,782	514	2,790
\$ 25,000 - \$ 35,000		29,854	799	4,443		29,944	748	4,013		29,766	716	4,183
\$ 35,000 - \$ 50,000		41,483	1,182	1,377		41,925	1,129	6,576		41,012	1,075	6,569
\$ 50,000 - \$100,000		65,925	2,012	15,496		62,873	1,815	62,873		62,326	1,753	11,810
\$100,000 and over		250,415	7,195	105,632		171,827	5,650	57,363		186,875	6,060	62,694
TOTAL		\$ 19,660	\$ 493	\$ 3,695		\$ 23,187	\$ 581	\$ 3,722		\$ 24,543	\$ 608	\$ 4,247

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	Adams				Boulder				Denver Metro Area			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	13,598	\$ 19,693	\$ 22	\$ 224	11,698	\$ 17,197	\$ 17	\$ 1,185	100,696	\$ 127,685	\$ 193	\$ 2,840
\$ 3,000 - \$ 5,000	7,766	32,428	120	1,761	3,800	16,387	113	499	52,116	208,154	1,238	7,081
\$ 5,000 - \$ 10,000	13,405	96,287	1,426	6,295	11,325	80,225	1,119	5,234	102,571	759,528	9,819	50,197
\$ 10,000 - \$ 15,000	12,740	165,163	3,229	17,278	11,515	140,934	2,986	14,963	96,776	1,211,450	22,954	134,827
\$ 15,000 - \$ 20,000	8,455	147,598	2,921	17,558	9,115	156,552	3,381	18,272	78,373	1,359,467	29,050	172,757
\$ 20,000 - \$ 25,000	9,920	223,879	5,318	28,672	7,298	160,026	4,651	24,839	67,460	1,519,088	37,312	211,592
\$ 25,000 - \$ 35,000	17,916	523,842	12,479	70,108	11,760	345,503	8,055	47,512	105,624	3,137,147	78,136	438,803
\$ 35,000 - \$ 50,000	11,726	483,704	11,481	70,820	10,500	431,370	11,198	73,675	83,664	3,465,572	91,960	563,398
\$ 50,000 - \$100,000	2,006	119,526	3,632	25,688	4,703	299,549	8,835	61,980	39,426	2,496,844	72,857	518,679
\$100,000 and over	153	29,985	1,045	10,593	502	94,963	3,014	32,007	7,134	1,408,952	45,240	500,147
TOTAL	97,685	\$1,842,106	\$41,673	\$248,995	82,216	\$1,742,705	\$43,369	\$280,165	733,840	\$15,693,889	\$388,758	\$2,600,321
B. Percentage Distribution:												
Under \$ 3,000	13.9	1.1	.1	.1	14.2	1.0	*	.4	13.7	.8	*	.1
\$ 3,000 - \$ 5,000	8.0	1.8	.3	.7	4.6	.9	.3	.2	7.1	1.3	.3	.3
\$ 5,000 - \$ 10,000	13.7	5.2	3.4	2.5	13.8	4.6	2.6	1.9	14.0	4.8	2.5	2.0
\$ 10,000 - \$ 15,000	13.0	9.0	7.7	6.9	14.0	8.1	6.9	5.3	13.2	7.7	5.9	5.2
\$ 15,000 - \$ 20,000	8.7	8.0	7.0	7.1	11.1	9.0	7.8	6.5	10.7	8.7	7.5	6.6
\$ 20,000 - \$ 25,000	10.2	12.2	12.8	11.5	8.9	9.2	10.7	8.9	9.2	9.7	9.6	8.1
\$ 25,000 - \$ 35,000	18.3	28.4	29.9	28.2	14.3	19.8	18.6	17.0	14.4	20.0	20.1	16.9
\$ 35,000 - \$ 50,000	12.0	26.3	27.6	28.4	12.8	24.8	25.8	26.3	11.4	22.1	23.7	21.7
\$ 50,000 - \$100,000	2.1	6.5	8.7	10.3	5.7	17.2	20.4	22.1	5.4	15.9	18.7	20.0
\$100,000 and over	.2	1.6	2.5	4.3	.6	5.4	6.9	11.4	1.0	9.0	11.6	19.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,448	\$ 2	\$ 16		\$ 1,470	\$ 1	\$ 101		\$ 1,268	\$ 2	\$ 28
\$ 3,000 - \$ 5,000		4,176	15	227		4,312	30	131		3,994	24	136
\$ 5,000 - \$ 10,000		7,183	106	470		7,084	99	462		7,405	96	489
\$ 10,000 - \$ 15,000		12,964	253	1,356		12,239	259	1,299		12,518	237	1,393
\$ 15,000 - \$ 20,000		17,457	345	2,077		17,175	371	2,005		17,346	371	2,204
\$ 20,000 - \$ 25,000		22,568	536	2,890		21,927	637	3,404		22,518	553	3,137
\$ 25,000 - \$ 35,000		29,239	697	3,913		29,380	685	4,040		29,701	740	4,154
\$ 35,000 - \$ 50,000		41,251	979	6,040		41,085	1,066	7,017		41,422	1,099	6,734
\$ 50,000 - \$100,000		59,584	1,811	12,806		63,693	1,879	13,179		63,330	1,848	13,156
\$100,000 and over		195,980	6,830	69,235		189,169	6,004	63,759		197,498	6,341	70,108
TOTAL		\$ 18,858	\$ 427	\$ 2,549		\$ 21,197	\$ 528	\$ 3,408		\$ 21,386	\$ 530	\$ 3,543

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	El Paso				Pueblo				Larimer			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	17,480	\$ 21,593	\$ 39	\$ 2,498	10,480	\$ 11,246	\$ 5	\$ 13	10,880	\$ 13,547	\$ 14	\$ 551
\$ 3,000 - \$ 5,000	9,125	34,171	115	555	4,000	16,018	69	202	5,400	21,159	129	758
\$ 5,000 - \$ 10,000	22,275	161,541	2,031	13,151	7,325	55,806	626	3,794	9,430	69,405	901	4,019
\$ 10,000 - \$ 15,000	17,162	207,603	3,368	17,856	5,896	72,586	1,063	6,413	9,140	113,921	1,812	11,475
\$ 15,000 - \$ 20,000	12,090	210,355	4,351	23,677	4,146	72,454	1,357	7,316	7,289	126,869	2,295	12,630
\$ 20,000 - \$ 25,000	10,620	237,298	4,865	31,068	4,696	106,099	2,225	15,601	5,402	121,896	2,489	15,242
\$ 25,000 - \$ 35,000	15,110	445,183	10,641	60,631	5,760	167,658	4,074	23,120	9,024	267,646	6,190	35,308
\$ 35,000 - \$ 50,000	9,206	370,356	9,508	61,506	3,484	142,801	3,923	24,330	5,877	238,350	6,250	36,079
\$ 50,000 - \$100,000	3,510	222,414	6,223	44,893	915	54,669	1,686	12,660	2,093	128,251	3,614	25,473
\$100,000 and over	609	115,178	3,658	35,941	150	24,664	860	8,339	204	37,026	1,155	12,115
TOTAL	117,187	\$2,025,693	\$44,800	\$291,777	46,852	\$724,001	\$15,889	\$101,788	64,739	\$1,138,070	\$24,850	\$153,650
B. Percentage Distribution:												
Under \$ 3,000	14.9	1.1	.1	.9	22.4	1.6	*	*	16.8	1.2	.1	.4
\$ 3,000 - \$ 5,000	7.8	1.7	.3	.2	8.5	2.2	.4	.2	8.3	1.9	.5	.5
\$ 5,000 - \$ 10,000	19.0	8.0	4.5	4.5	15.6	7.7	3.9	3.7	14.6	6.1	3.6	2.6
\$ 10,000 - \$ 15,000	14.6	10.2	7.5	6.1	12.6	10.0	6.7	6.3	14.1	10.0	7.3	7.5
\$ 15,000 - \$ 20,000	10.3	10.4	9.7	8.1	8.8	10.0	8.5	7.2	11.3	11.1	9.2	8.2
\$ 20,000 - \$ 25,000	9.1	11.7	10.9	10.6	10.0	14.7	14.0	15.3	8.3	10.7	10.0	9.9
\$ 25,000 - \$ 35,000	12.9	22.0	23.8	20.8	12.3	23.2	25.6	22.7	13.9	23.5	24.9	23.0
\$ 35,000 - \$ 50,000	7.9	18.3	21.2	21.1	7.4	19.7	24.7	23.9	9.1	20.9	25.2	23.5
\$ 50,000 - \$100,000	3.0	11.0	13.9	15.4	2.0	7.6	10.6	12.4	3.2	11.3	14.5	16.6
\$100,000 and over	.5	5.7	8.2	12.3	.3	3.4	5.4	8.2	.3	3.3	4.6	7.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,235	\$ 2	\$ 143		\$ 1,073	\$ —	\$ 1		\$ 1,245	\$ 1	\$ 51
\$ 3,000 - \$ 5,000		3,745	13	61		4,005	17	51		3,918	24	140
\$ 5,000 - \$ 10,000		7,252	91	590		7,619	85	518		7,360	96	426
\$ 10,000 - \$ 15,000		12,097	196	1,040		12,311	180	1,088		12,464	198	1,255
\$ 15,000 - \$ 20,000		17,399	360	1,958		17,476	326	1,765		17,406	315	1,733
\$ 20,000 - \$ 25,000		22,344	458	2,925		22,593	474	3,322		22,565	461	2,822
\$ 25,000 - \$ 35,000		29,463	704	4,013		29,107	707	4,014		29,659	686	3,913
\$ 35,000 - \$ 50,000		40,230	1,033	6,681		40,988	1,126	6,983		40,556	1,063	6,139
\$ 50,000 - \$100,000		63,366	1,773	12,790		59,748	1,843	13,836		61,276	1,727	12,171
\$100,000 and over		189,126	6,007	59,016		164,427	5,733	55,593		181,500	5,662	59,387
TOTAL		\$ 17,286	\$ 382	\$ 2,490		\$ 15,453	\$ 339	\$ 2,173		\$ 17,579	\$ 384	\$ 2,373

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	Weld				Mesa				Ten Major Counties			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	7,890	\$ 9,655	\$ 26	\$ 92	5,490	\$ 3,990	\$ 3	\$ 49	152,916	\$ 187,716	\$ 281	\$ 6,044
\$ 3,000 - \$ 5,000	4,394	17,617	103	268	2,550	10,459	77	219	77,585	307,578	1,731	9,083
\$ 5,000 - \$ 10,000	7,648	58,823	553	2,364	6,585	48,087	541	3,692	155,834	1,153,189	14,470	77,217
\$ 10,000 - \$ 15,000	5,040	64,500	1,221	6,186	5,420	66,440	1,204	6,649	139,434	1,736,500	31,622	183,407
\$ 15,000 - \$ 20,000	5,528	96,416	1,833	9,920	4,564	80,803	1,666	8,306	111,990	1,946,364	40,552	234,606
\$ 20,000 - \$ 25,000	4,050	91,542	1,878	10,221	4,002	89,606	1,961	10,226	96,230	2,165,530	50,730	293,951
\$ 25,000 - \$ 35,000	5,500	162,314	4,172	21,249	4,728	141,798	3,323	17,946	145,746	4,321,747	106,536	597,057
\$ 35,000 - \$ 50,000	3,367	136,858	3,241	20,960	3,771	152,843	3,992	24,573	109,369	4,506,781	118,875	730,846
\$ 50,000 - \$100,000	980	63,842	1,740	12,149	1,050	67,848	2,002	13,656	47,974	3,033,868	88,120	627,510
\$100,000 and over	161	23,581	759	6,967	138	25,457	764	9,097	8,396	1,634,858	52,437	572,607
TOTAL	44,558	\$725,149	\$15,524	\$90,378	38,298	\$687,332	\$15,532	\$94,413	1,045,474	\$20,994,131	\$505,354	\$3,332,328
B. Percentage Distribution:												
Under \$ 3,000	17.7	1.3	.2	.1	14.3	.6	*	.1	14.6	.9	.1	.2
\$ 3,000 - \$ 5,000	9.9	2.4	.7	.3	6.7	1.5	.5	.2	7.4	1.5	.3	.3
\$ 5,000 - \$ 10,000	17.2	8.1	3.6	2.6	17.2	7.0	3.5	3.9	14.9	5.5	2.9	2.3
\$ 10,000 - \$ 15,000	11.3	8.9	7.9	6.8	14.2	9.7	7.8	7.0	13.3	8.3	6.3	5.5
\$ 15,000 - \$ 20,000	12.4	13.3	11.8	11.0	11.9	11.8	10.7	8.8	10.7	9.3	8.0	7.0
\$ 20,000 - \$ 25,000	9.1	12.6	12.1	11.3	10.4	13.0	12.6	10.8	9.2	10.3	10.0	8.8
\$ 25,000 - \$ 35,000	12.3	22.4	26.9	23.5	12.3	20.6	21.4	19.0	13.9	20.6	21.1	17.9
\$ 35,000 - \$ 50,000	7.6	18.9	20.9	23.2	9.8	22.2	25.7	26.0	10.5	21.5	23.5	21.9
\$ 50,000 - \$100,000	2.2	8.8	11.2	13.4	2.7	9.9	12.9	14.5	4.6	14.5	17.4	18.8
\$100,000 and over	.4	3.3	4.9	7.7	.4	3.7	4.9	9.6	.8	7.8	10.4	17.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,224	\$ 3	\$ 12		\$ 727	\$ 1	\$ 9		\$ 1,228	\$ 2	\$ 40
\$ 3,000 - \$ 5,000		4,009	23	61		4,102	30	86		3,964	22	117
\$ 5,000 - \$ 10,000		7,691	72	309		7,303	82	561		7,400	93	496
\$ 10,000 - \$ 15,000		12,798	242	1,227		12,258	222	1,227		12,454	227	1,315
\$ 15,000 - \$ 20,000		17,441	332	1,795		17,704	365	1,820		17,380	362	2,095
\$ 20,000 - \$ 25,000		22,603	464	2,524		22,390	490	2,555		22,504	527	3,055
\$ 25,000 - \$ 35,000		29,512	759	3,863		29,991	703	3,796		29,653	731	4,097
\$ 35,000 - \$ 50,000		40,647	963	6,225		40,531	1,059	6,516		41,207	1,087	6,682
\$ 50,000 - \$100,000		65,145	1,776	12,397		64,617	1,907	13,006		63,240	1,837	13,080
\$100,000 and over		146,466	4,714	43,273		184,471	5,536	65,920		194,719	6,245	68,200
TOTAL		\$ 16,274	\$ 348	\$ 2,028		\$ 17,947	\$ 406	\$ 2,465		\$ 20,081	\$ 483	\$ 3,187

* Less than .05 percent.

TABLE 25 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY MAJOR COUNTIES
FISCAL YEAR 1983

Adjusted Gross Income Classes	Rest of State				State Total				Total -- All Resident Returns			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	44,665	\$ 41,155	\$ 43	\$ 991	197,581	\$ 228,871	\$ 324	\$ 7,035	209,802	\$ 249,227	\$ 502	\$ 7,967
\$ 3,000 - \$ 5,000	19,107	76,900	429	1,297	96,692	384,478	2,160	10,380	105,737	419,688	2,532	11,812
\$ 5,000 - \$ 10,000	40,114	296,320	3,079	14,954	195,948	1,449,509	17,549	92,171	212,949	1,576,286	19,396	104,065
\$ 10,000 - \$ 15,000	25,960	321,302	4,929	26,670	165,394	2,057,802	36,551	210,077	174,812	2,172,487	38,808	222,269
\$ 15,000 - \$ 20,000	22,818	396,088	7,380	40,877	134,808	2,342,452	47,932	275,483	140,347	2,436,550	49,983	286,616
\$ 20,000 - \$ 25,000	17,404	391,038	8,102	42,653	113,634	2,556,568	58,832	336,604	118,065	2,656,236	61,140	348,943
\$ 25,000 - \$ 35,000	27,457	811,229	19,852	110,807	173,203	5,132,976	126,388	707,864	176,436	5,226,385	128,802	722,150
\$ 35,000 - \$ 50,000	14,008	573,492	14,611	88,008	123,377	5,080,273	133,486	818,854	125,280	5,158,312	135,752	831,602
\$ 50,000 - \$100,000	6,768	437,499	13,072	92,448	54,742	3,471,367	101,192	719,958	55,747	3,533,507	103,275	734,068
\$100,000 and over	1,051	210,938	6,697	72,172	9,448	1,912,493	59,498	644,779	9,671	1,964,991	61,151	714,205
TOTAL	219,352	\$3,555,961	\$78,194	\$490,877	1,264,827	\$24,616,789	\$583,912	\$3,823,205	1,328,846	\$25,393,669	\$601,341	\$3,983,697
B. Percentage Distribution:												
Under \$ 3,000	20.4	1.2	.1	.2	15.6	.9	.1	.2	15.8	1.0	.1	.2
\$ 3,000 - \$ 5,000	8.7	2.2	.5	.3	7.6	1.6	.4	.3	8.0	1.7	.4	.3
\$ 5,000 - \$ 10,000	18.3	8.3	3.9	3.0	15.5	5.9	3.0	2.4	16.0	6.2	3.2	2.6
\$ 10,000 - \$ 15,000	11.8	9.0	6.3	5.4	13.1	8.4	6.3	5.5	13.2	8.6	6.5	5.6
\$ 15,000 - \$ 20,000	10.4	11.1	9.4	8.3	10.7	9.5	8.2	7.2	10.6	9.6	8.3	7.2
\$ 20,000 - \$ 25,000	7.9	11.0	10.4	8.7	9.0	10.4	10.1	8.8	8.9	10.5	10.2	8.8
\$ 25,000 - \$ 35,000	12.5	22.8	25.4	22.6	13.7	20.9	21.7	18.5	13.3	20.6	21.4	18.1
\$ 35,000 - \$ 50,000	6.4	16.1	18.7	17.9	9.8	20.6	22.9	21.4	9.4	20.3	22.6	20.9
\$ 50,000 - \$100,000	3.1	12.3	16.7	18.8	4.3	14.1	17.3	18.8	4.2	13.9	17.2	18.4
\$100,000 and over	.5	5.9	8.6	14.7	.7	7.8	10.2	16.9	.7	7.5	10.1	17.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 921	\$ 1	\$ 22		\$ 1,158	\$ 2	\$ 36		\$ 1,188	\$ 2	\$ 38
\$ 3,000 - \$ 5,000		4,025	22	68		3,976	22	107		3,969	24	112
\$ 5,000 - \$ 10,000		7,387	77	373		7,397	90	470		7,402	91	489
\$ 10,000 - \$ 15,000		12,377	190	1,027		12,442	221	1,270		12,428	222	1,271
\$ 15,000 - \$ 20,000		17,359	323	1,791		17,376	356	2,044		17,361	356	2,042
\$ 20,000 - \$ 25,000		22,468	466	2,451		22,498	518	2,962		22,498	518	2,956
\$ 25,000 - \$ 35,000		29,545	723	4,036		29,636	730	4,087		29,622	730	4,093
\$ 35,000 - \$ 50,000		40,940	1,043	6,283		41,177	1,082	6,637		41,174	1,084	6,638
\$ 50,000 - \$100,000		64,642	1,931	13,660		63,413	1,849	13,152		63,385	1,853	13,168
\$100,000 and over		200,702	6,372	68,670		202,423	6,297	68,252		203,184	6,323	73,850
TOTAL		\$ 16,211	\$ 356	\$ 2,238		\$ 19,463	\$ 462	\$ 3,023		\$ 19,110	\$ 453	\$ 2,998

TABLE 26. COLORADO INDIVIDUAL INCOME TAX RETURNS
 RESIDENT RETURNS - NUMBER, ADJUSTED GROSS INCOME, NET NORMAL TAX
 AND FEDERAL TAX CLASSIFIED BY CITIES WITH POPULATION OVER 20,000
 FISCAL YEAR 1983

	All Returns		Adjusted Gross Income			Net Normal Tax			Federal Tax		
	Number	Percent Distri- bution	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return	Amount (\$000)	Percent Distri- bution	Average Per Return
Cities Ranked by Number of Tax Returns <u>a/</u>											
Denver	245,590	18.5	\$ 4,828,252	19.0	\$19,660	\$121,076	20.1	\$493	\$ 907,553	22.8	\$3,695
Colorado Springs	99,845	7.5	1,826,576	7.2	18,294	41,126	6.8	412	269,733	6.8	2,702
Aurora	86,096	6.5	1,810,942	7.1	21,034	42,613	7.1	495	261,936	6.6	3,042
Lakewood	54,828	4.1	1,178,243	4.6	21,490	29,548	4.9	539	183,109	4.6	3,340
Boulder	48,479	3.6	902,397	3.6	18,614	22,558	3.8	465	154,299	3.9	3,183
Pueblo	45,000	3.4	692,242	2.7	15,383	15,211	2.5	338	97,528	2.5	2,167
Fort Collins	39,809	3.0	679,154	2.7	17,060	14,829	2.5	373	91,477	2.3	2,298
Littleton	36,026	2.7	941,149	3.7	26,124	23,770	4.0	660	169,177	4.3	4,696
Arvada	35,072	2.6	799,510	3.1	22,796	18,855	3.1	538	125,828	3.2	3,588
Grand Junction	30,069	2.3	548,971	2.2	18,257	12,474	2.1	415	77,003	1.9	2,561
Englewood	30,012	2.3	958,377	3.8	31,933	24,977	4.2	832	194,384	4.9	6,477
Greeley	25,204	2.0	382,475	1.5	15,175	7,961	1.3	316	47,382	1.2	1,880
Thornton	18,916	1.4	329,121	1.3	17,399	7,006	1.2	370	38,258	1.0	2,023
Longmont	18,675	1.4	487,006	1.9	26,078	12,081	2.0	647	72,693	1.8	3,893
Westminster	18,628	1.4	418,800	1.6	22,482	10,049	1.7	539	62,900	1.6	3,377
Loveland	17,570	1.3	333,876	1.3	19,003	7,463	1.2	425	47,008	1.2	2,675
Northglenn	15,950	1.2	260,994	1.0	16,363	5,738	1.0	360	34,653	.9	2,173
Wheat Ridge	11,134	.8	218,029	.9	19,582	5,646	.9	507	35,035	1.0	3,147
Broomfield	11,037	.8	320,328	1.3	29,023	7,850	1.3	711	49,913	1.3	4,522
19 Cities	887,940	66.8	\$17,916,442	70.5	\$20,178	\$430,831	71.6	\$485	\$2,919,870	73.3	\$3,288
Rest of State <u>b/</u>	376,887	28.4	6,700,346	26.4	17,778	153,080	25.5	406	954,074	24.0	2,531
State Total	1,264,827	95.2	\$24,616,788	96.9	\$19,463	\$583,911	97.1	\$462	\$3,873,944	97.2	\$3,063
Out of State <u>c/</u>	64,020	4.8	776,881	3.1	12,135	17,430	2.9	272	109,753	2.8	1,714
TOTAL	1,328,847	100.0	\$25,393,669	100.0	\$19,110	\$601,341	100.0	\$453	\$3,983,697	100.0	\$2,998

a/ Cities identified by taxpayer's mailing address on tax returns.
b/ Includes all cities with population of less than 20,000 and rural areas.
c/ Full-year and part-year residents residing out of state.

TABLE 27. COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Denver				Colorado Springs				Aurora			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	35,776	\$ 34,988	\$ 72	\$ 926	12,390	\$ 16,649	\$ 26	\$ 2,288	8,710	\$ 8,087	\$ 20	\$ 64
\$ 3,000 - \$ 5,000	20,330	81,721	573	2,588	7,665	28,451	95	509	5,700	22,614	133	368
\$ 5,000 - \$ 10,000	38,916	294,067	3,717	20,277	18,525	135,692	1,734	11,990	11,665	84,407	1,197	5,251
\$ 10,000 - \$ 15,000	34,076	423,805	8,112	48,709	14,456	174,893	2,824	14,990	10,445	135,471	2,766	15,714
\$ 15,000 - \$ 20,000	30,788	530,863	12,260	69,707	11,040	192,430	4,110	22,163	10,610	183,680	3,047	21,106
\$ 20,000 - \$ 25,000	26,786	604,329	15,057	90,750	9,640	216,329	4,489	29,094	7,866	176,893	4,259	23,422
\$ 25,000 - \$ 35,000	29,500	880,688	23,566	131,063	13,745	404,574	9,774	55,575	15,678	467,337	11,508	65,397
\$ 35,000 - \$ 50,000	17,835	739,852	21,089	132,307	8,531	343,138	8,934	57,619	11,018	438,747	11,173	68,757
\$ 50,000 - \$100,000	9,012	594,120	18,133	139,647	3,285	207,227	5,742	41,791	4,146	248,469	6,953	47,421
\$100,000 and over	2,571	643,817	18,499	271,579	568	107,192	3,397	33,715	258	45,235	1,557	14,439
TOTAL	245,590	\$4,828,252	\$121,076	\$907,553	99,845	\$1,826,576	\$41,126	\$269,734	86,096	\$1,810,942	\$42,613	\$261,937
B. Percentage Distribution:												
Under \$ 3,000	14.6	.7	.1	.1	12.4	.9	.1	.8	10.1	.4	*	.1
\$ 3,000 - \$ 5,000	8.3	1.7	.5	.3	7.7	1.6	.2	.2	6.6	1.2	.3	.1
\$ 5,000 - \$ 10,000	15.8	6.1	3.1	2.2	18.6	7.4	4.2	4.4	13.5	4.7	2.8	2.0
\$ 10,000 - \$ 15,000	13.9	8.8	6.7	5.4	14.5	9.6	6.9	5.6	12.1	7.5	6.5	6.0
\$ 15,000 - \$ 20,000	12.5	11.0	10.1	7.7	11.1	10.5	10.0	8.2	12.3	10.1	7.2	8.1
\$ 20,000 - \$ 25,000	10.9	12.5	12.5	10.0	9.7	11.8	10.9	10.8	9.1	9.8	10.0	8.9
\$ 25,000 - \$ 35,000	12.0	18.2	19.5	14.4	13.8	22.1	23.8	20.6	18.2	25.8	27.0	25.0
\$ 35,000 - \$ 50,000	7.3	15.3	17.4	14.6	8.6	18.8	21.7	21.4	12.8	24.2	26.2	26.2
\$ 50,000 - \$100,000	3.7	12.3	15.0	15.4	3.3	11.3	14.0	15.5	4.8	13.7	16.3	18.1
\$100,000 and over	1.0	13.3	15.3	29.9	.6	5.9	8.3	12.5	.3	2.5	3.7	5.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 978	\$ 2	\$ 26		\$ 1,344	\$ 2	\$ 185		\$ 928	\$ 2	\$ 7
\$ 3,000 - \$ 5,000		4,020	28	127		3,712	12	66		3,967	23	65
\$ 5,000 - \$ 10,000		7,043	96	521		7,325	94	647		7,236	103	450
\$ 10,000 - \$ 15,000		12,437	238	1,429		12,098	195	1,037		12,970	265	1,504
\$ 15,000 - \$ 20,000		17,243	398	2,264		17,430	372	2,008		17,312	287	1,989
\$ 20,000 - \$ 25,000		22,561	562	3,388		22,441	466	3,018		22,488	541	2,978
\$ 25,000 - \$ 35,000		29,854	799	4,443		29,434	711	4,043		29,808	734	4,171
\$ 35,000 - \$ 50,000		41,483	1,182	7,418		40,222	1,047	6,754		39,821	1,014	6,240
\$ 50,000 - \$100,000		65,925	2,012	15,496		63,083	1,748	12,722		59,930	1,677	11,438
\$100,000 and over		250,415	7,195	105,632		188,718	5,981	59,357		175,329	6,035	55,965
TOTAL		\$ 19,660	\$ 493	\$ 3,695		\$ 99,845	\$ 412	\$ 2,702		\$ 21,034	\$ 495	\$ 3,042

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Lakewood				Pueblo				Boulder			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	8,398	\$ 11,673	\$ 15	\$ 381	10,174	\$ 10,839	\$ 5	\$ 14	8,423	\$ 13,180	\$ 20	\$ 192
\$ 3,000 - \$ 5,000	4,980	18,094	98	246	3,800	15,314	69	202	3,040	13,338	98	499
\$ 5,000 - \$ 10,000	7,630	57,144	699	3,019	7,240	55,091	622	3,780	8,425	57,927	830	3,799
\$ 10,000 - \$ 15,000	7,350	91,684	1,658	8,547	5,436	66,817	992	5,960	6,125	74,555	1,421	7,030
\$ 15,000 - \$ 20,000	4,485	80,199	1,812	9,541	3,960	69,278	1,294	6,871	6,355	108,331	2,475	13,174
\$ 20,000 - \$ 25,000	3,510	77,894	1,882	10,030	4,558	103,089	2,171	15,276	4,058	87,074	2,582	13,519
\$ 25,000 - \$ 35,000	5,940	177,718	4,389	23,345	5,520	160,768	3,938	22,313	4,830	136,996	3,592	23,001
\$ 35,000 - \$ 50,000	8,700	373,859	10,645	59,718	3,300	135,427	3,693	23,075	4,205	174,214	4,553	35,612
\$ 50,000 - \$100,000	3,360	204,927	5,410	38,825	870	52,056	1,603	12,056	2,700	171,798	4,910	34,708
\$100,000 and over	475	85,050	2,940	29,458	142	23,563	823	7,981	319	64,983	2,077	22,766
TOTAL	54,828	\$1,178,243	\$29,548	\$183,109	45,000	\$692,242	\$15,211	\$97,528	48,479	\$902,397	\$22,558	\$154,299
B. Percentage Distribution:												
Under \$ 3,000	15.3	1.0	.1	.2	22.6	1.6	*	*	17.4	1.5	.1	.1
\$ 3,000 - \$ 5,000	9.1	1.5	.3	.1	8.4	2.2	.5	.2	6.3	1.5	.4	.3
\$ 5,000 - \$ 10,000	13.9	4.8	2.4	1.6	16.1	8.0	4.1	3.9	17.4	6.4	3.7	2.5
\$ 10,000 - \$ 15,000	13.4	7.8	5.6	4.7	12.1	9.7	6.5	6.1	12.6	8.3	6.3	4.6
\$ 15,000 - \$ 20,000	8.2	6.8	6.1	5.2	8.8	10.0	8.5	7.0	13.1	12.0	11.0	8.5
\$ 20,000 - \$ 25,000	6.4	6.6	6.4	5.5	10.1	14.9	14.3	15.7	8.4	9.6	11.4	8.8
\$ 25,000 - \$ 35,000	10.8	15.1	14.9	12.7	12.3	23.2	25.9	22.9	10.0	15.2	15.9	14.9
\$ 35,000 - \$ 50,000	15.9	31.7	36.0	32.6	7.3	19.6	24.3	23.7	8.7	19.3	20.2	23.1
\$ 50,000 - \$100,000	6.1	17.4	18.3	21.2	1.9	7.5	10.5	12.4	5.6	19.0	21.8	22.5
\$100,000 and over	.9	7.2	9.9	16.1	.3	3.4	5.4	8.2	.7	7.2	9.2	14.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,390	\$ 2	\$ 45		\$ 1,065	\$ --	\$ 1		\$ 1,565	\$ 2	\$ 23
\$ 3,000 - \$ 5,000		3,633	20	49		4,030	18	53		4,388	32	164
\$ 5,000 - \$ 10,000		7,489	92	396		7,609	86	522		6,876	99	451
\$ 10,000 - \$ 15,000		12,474	226	1,163		12,292	182	1,096		12,172	232	1,148
\$ 15,000 - \$ 20,000		17,882	404	2,127		17,494	327	1,735		17,047	389	2,073
\$ 20,000 - \$ 25,000		22,192	536	2,858		22,617	476	3,551		21,457	636	3,331
\$ 25,000 - \$ 35,000		29,918	739	3,930		29,125	713	4,042		28,364	744	4,762
\$ 35,000 - \$ 50,000		42,972	1,224	6,864		44,038	1,119	6,992		41,430	1,083	8,469
\$ 50,000 - \$100,000		60,990	1,610	11,555		59,834	1,843	13,857		63,629	1,819	12,855
\$100,000 and over		179,053	1,689	62,017		165,937	5,796	56,204		203,708	6,511	71,367
TOTAL		\$ 21,490	\$ 539	\$ 3,340		\$ 15,383	\$ 338	\$ 2,167		\$ 18,614	\$ 465	\$ 3,183

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Arvada				Fort Collins				Littleton			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	3,796	\$ 5,282	\$ 13	\$ 12	6,528	\$ 8,133	\$ 12	\$ 551	5,434	\$ 7,552	\$ 13	\$ 0
\$ 3,000 - \$ 5,000	2,280	9,013	41	119	4,200	16,567	107	729	1,900	7,558	41	95
\$ 5,000 - \$ 10,000	4,980	36,893	436	3,106	5,868	41,760	493	2,158	5,165	37,382	324	1,474
\$ 10,000 - \$ 15,000	3,920	48,597	858	6,861	6,240	78,905	1,423	8,795	4,410	53,137	815	5,119
\$ 15,000 - \$ 20,000	3,795	65,781	1,106	8,558	3,818	65,413	1,270	7,014	2,760	49,090	861	7,910
\$ 20,000 - \$ 25,000	2,630	59,323	1,368	7,465	3,527	79,838	1,577	8,788	2,160	49,802	1,005	4,662
\$ 25,000 - \$ 35,000	5,460	158,479	3,398	18,126	4,459	131,829	2,945	16,486	3,990	116,223	2,965	17,647
\$ 35,000 - \$ 50,000	5,800	239,903	6,108	36,026	3,802	153,679	4,018	22,674	5,425	226,137	5,880	35,785
\$ 50,000 - \$100,000	2,160	137,111	4,173	32,213	1,242	78,742	2,231	16,024	4,055	254,593	7,102	48,806
\$100,000 and over	251	39,129	1,354	13,342	125	24,290	753	8,259	727	139,677	4,763	47,679
TOTAL	35,072	\$799,510	\$18,855	\$125,828	39,809	\$679,154	\$14,829	\$91,477	36,026	\$941,149	\$23,770	\$169,177
B. Percentage Distribution:												
Under \$ 3,000	10.8	.7	.1	*	16.4	1.2	.1	.6	15.1	.8	.1	.0
\$ 3,000 - \$ 5,000	6.5	1.1	.2	.1	10.6	2.4	.7	.8	5.3	.8	.2	.1
\$ 5,000 - \$ 10,000	14.2	4.6	2.3	2.5	14.7	6.1	3.3	2.4	14.3	4.0	1.4	.9
\$ 10,000 - \$ 15,000	11.2	6.1	4.6	5.5	15.7	11.6	9.6	9.6	12.2	5.6	3.4	3.0
\$ 15,000 - \$ 20,000	10.8	8.2	5.9	6.8	9.6	9.6	8.6	7.7	7.6	5.2	3.6	4.7
\$ 20,000 - \$ 25,000	7.5	7.4	7.3	5.9	8.9	11.8	10.6	9.6	6.0	5.3	4.2	2.8
\$ 25,000 - \$ 35,000	15.6	19.8	18.0	14.4	11.2	19.4	19.9	18.0	11.1	12.3	12.5	10.4
\$ 35,000 - \$ 50,000	16.5	30.0	32.4	28.6	9.6	22.6	27.1	24.8	15.1	24.0	24.7	21.2
\$ 50,000 - \$100,000	6.2	17.1	22.1	25.6	3.1	11.6	15.0	17.5	11.3	27.1	29.9	28.9
\$100,000 and over	.7	4.9	7.2	10.6	.3	3.6	5.1	9.0	2.0	14.8	20.0	28.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,391	\$ 3	\$ 3		\$ 1,245	\$ 2	\$ 84		\$ 1,390	\$ 2	\$ 0
\$ 3,000 - \$ 5,000		3,953	18	52		3,945	25	174		3,978	22	50
\$ 5,000 - \$ 10,000		7,408	88	624		7,117	84	368		7,238	63	285
\$ 10,000 - \$ 15,000		12,397	219	1,750		12,645	228	1,409		12,049	185	1,161
\$ 15,000 - \$ 20,000		17,334	291	2,255		17,133	333	1,837		17,786	312	2,866
\$ 20,000 - \$ 25,000		22,556	520	2,838		22,636	447	2,492		23,056	465	2,158
\$ 25,000 - \$ 35,000		29,025	622	3,320		29,565	660	3,697		29,129	743	4,423
\$ 35,000 - \$ 50,000		41,363	1,053	6,211		40,421	1,057	5,964		41,684	1,084	6,596
\$ 50,000 - \$100,000		63,477	1,932	14,913		63,399	1,796	12,902		62,785	1,751	12,036
\$100,000 and over		155,892	5,394	53,155		194,320	6,024	66,072		192,128	6,552	65,583
TOTAL		\$ 22,796	\$ 538	\$ 3,587		\$ 17,060	\$ 373	\$ 2,298		\$ 26,124	\$ 660	\$ 4,696

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Englewood				Grand Junction				Greeley			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	4,368	\$ 8,064	\$ 3	\$ 0	4,560	\$ 4,515	\$ 16	\$ 136	4,764	\$ 6,164	\$ 12	\$ 29
\$ 3,000 - \$ 5,000	1,140	4,353	33	71	2,250	9,296	77	219	3,394	13,794	67	218
\$ 5,000 - \$ 10,000	3,085	22,152	253	1,515	4,610	33,403	402	2,619	5,186	40,036	411	1,792
\$ 10,000 - \$ 15,000	4,410	56,690	797	7,922	4,315	52,431	958	5,489	2,520	32,374	656	3,301
\$ 15,000 - \$ 20,000	1,725	31,096	903	4,555	3,448	60,320	1,229	6,084	2,308	40,897	794	4,279
\$ 20,000 - \$ 25,000	2,160	49,058	1,094	6,175	3,036	68,256	1,484	7,633	1,950	42,899	792	4,506
\$ 25,000 - \$ 35,000	4,200	128,080	2,572	16,824	3,702	110,960	2,564	13,893	2,640	78,506	1,996	10,738
\$ 35,000 - \$ 50,000	3,480	150,095	4,171	25,837	3,104	126,195	3,291	20,655	1,695	68,743	1,625	9,993
\$ 50,000 - \$100,000	4,140	266,560	7,536	50,090	915	59,708	1,749	11,754	635	42,535	1,091	7,806
\$100,000 and over	1,304	242,230	7,617	81,395	129	23,887	703	8,522	112	16,527	517	4,722
TOTAL	30,012	\$958,377	\$24,977	\$194,384	30,069	\$548,971	\$12,474	\$77,003	25,204	\$382,475	\$7,961	\$47,382
B. Percentage Distribution:												
Under \$ 3,000	14.6	.8	*	.0	15.2	.8	.1	.2	18.9	1.6	.2	.1
\$ 3,000 - \$ 5,000	3.8	.5	.1	*	7.5	1.7	.6	.3	13.5	3.6	.8	.5
\$ 5,000 - \$ 10,000	10.3	2.3	1.0	.8	15.3	6.1	3.2	3.4	20.6	10.5	5.2	3.8
\$ 10,000 - \$ 15,000	14.7	5.9	3.2	4.1	14.4	9.6	7.7	7.1	10.0	8.5	8.2	7.0
\$ 15,000 - \$ 20,000	5.7	3.2	3.6	2.3	11.5	11.0	9.9	7.9	9.2	10.7	10.0	9.0
\$ 20,000 - \$ 25,000	7.2	5.1	4.4	3.2	10.1	12.4	11.9	9.9	7.7	11.2	9.9	9.5
\$ 25,000 - \$ 35,000	14.0	13.4	10.3	8.7	12.3	20.2	20.6	18.0	10.5	20.5	25.1	22.7
\$ 35,000 - \$ 50,000	11.6	15.7	16.7	13.3	10.3	23.0	26.4	26.8	6.7	18.0	20.4	21.1
\$ 50,000 - \$100,000	13.8	27.8	30.2	25.8	3.0	10.9	14.0	15.3	2.5	11.1	13.7	16.5
\$100,000 and over	4.3	25.3	30.5	41.9	.4	4.4	5.6	11.1	.4	4.3	6.5	10.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,846	\$ 1	\$ 0		\$ 990	\$ 4	\$ 30		\$ 1,294	\$ 3	\$ 6
\$ 3,000 - \$ 5,000		3,818	29	62		4,132	34	97		4,064	20	64
\$ 5,000 - \$ 10,000		7,181	82	491		7,246	87	568		7,720	79	346
\$ 10,000 - \$ 15,000		12,855	181	1,796		12,151	222	1,272		12,847	260	1,310
\$ 15,000 - \$ 20,000		18,027	523	2,641		17,494	356	1,765		17,720	344	1,854
\$ 20,000 - \$ 25,000		22,712	506	2,859		22,482	489	2,514		21,999	406	2,311
\$ 25,000 - \$ 35,000		30,495	612	4,006		29,973	693	3,753		29,737	756	4,067
\$ 35,000 - \$ 50,000		43,131	1,199	7,424		40,656	1,060	6,654		40,556	959	5,896
\$ 50,000 - \$100,000		64,386	1,820	12,099		65,255	1,911	12,846		66,984	1,718	12,293
\$100,000 and over		185,759	5,841	62,419		185,171	5,450	66,062		147,563	4,616	42,161
TOTAL		\$ 31,933	\$ 832	\$ 6,477		\$ 18,257	\$ 415	\$ 2,561		\$ 15,175	\$ 316	\$ 1,880

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Longmont				Westminster				Loveland			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	1,898	\$ 2,979	\$ 8	\$ 1,099	2,730	\$ 1,559	\$ 0	\$ 0	3,136	\$ 3,875	\$ 2	\$ 0
\$ 3,000 - \$ 5,000	0	0	0	0	760	3,678	0	0	400	1,454	8	17
\$ 5,000 - \$ 10,000	1,185	9,171	123	635	2,255	15,153	215	900	2,584	21,093	343	1,583
\$ 10,000 - \$ 15,000	2,940	38,137	898	4,655	1,960	24,338	419	2,233	2,200	26,582	276	2,140
\$ 15,000 - \$ 20,000	1,035	17,822	334	1,857	690	12,150	311	1,653	2,461	44,107	751	3,940
\$ 20,000 - \$ 25,000	2,160	48,174	1,446	7,529	2,160	49,506	1,142	6,646	1,200	26,784	619	4,815
\$ 25,000 - \$ 35,000	4,410	135,270	2,748	15,457	4,250	128,493	2,927	16,692	3,190	94,969	2,365	13,733
\$ 35,000 - \$ 50,000	4,205	170,813	4,651	25,887	3,105	128,964	3,251	19,335	1,657	67,397	1,724	10,390
\$ 50,000 - \$100,000	743	47,204	1,322	9,678	686	42,855	1,350	9,861	690	39,671	1,118	7,977
\$100,000 and over	99	17,436	552	5,894	32	12,105	435	5,578	52	7,944	257	2,413
TOTAL	18,675	\$487,006	\$12,081	\$72,693	18,628	\$418,800	\$10,049	\$62,900	17,570	\$333,876	\$7,463	\$47,008
B. Percentage Distribution:												
Under \$ 3,000	10.2	.6	.1	1.5	14.7	.4	.0	.0	17.8	1.2	*	.0
\$ 3,000 - \$ 5,000	.0	.0	.0	.0	4.1	.9	.0	.0	2.3	.4	.1	*
\$ 5,000 - \$ 10,000	6.3	1.9	1.0	.9	12.1	3.6	2.1	1.4	14.7	6.3	4.6	3.4
\$ 10,000 - \$ 15,000	15.7	7.8	7.4	6.4	10.5	5.8	4.2	3.5	12.5	8.0	3.7	4.6
\$ 15,000 - \$ 20,000	5.5	3.7	2.8	2.6	3.7	2.9	3.1	2.6	14.0	13.2	10.1	8.4
\$ 20,000 - \$ 25,000	11.6	9.9	12.0	10.4	11.6	11.8	11.4	10.6	6.8	8.0	8.3	10.2
\$ 25,000 - \$ 35,000	23.6	27.8	22.7	21.3	22.8	30.7	29.1	26.5	18.2	28.4	31.7	29.2
\$ 35,000 - \$ 50,000	22.5	35.1	38.5	35.6	16.7	30.8	32.4	30.7	9.4	20.2	23.1	22.1
\$ 50,000 - \$100,000	4.0	9.7	10.9	13.3	3.7	10.2	13.4	15.7	3.9	11.9	15.0	17.0
\$100,000 and over	.5	3.6	4.6	8.1	.2	2.9	4.3	8.9	.3	2.4	3.4	5.1
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 1,570	\$ 4	\$ 579		\$ 571	\$ 0	\$ 0		\$ 1,236	\$ 1	\$ 0
\$ 3,000 - \$ 5,000		0	0	0		4,839	0	0		3,635	20	43
\$ 5,000 - \$ 10,000		7,739	104	536		6,720	95	399		8,163	133	613
\$ 10,000 - \$ 15,000		12,972	305	1,583		12,417	214	1,139		12,083	125	973
\$ 15,000 - \$ 20,000		17,219	323	1,794		17,609	451	2,396		17,922	305	1,601
\$ 20,000 - \$ 25,000		22,303	669	3,486		22,919	529	3,077		22,320	516	4,013
\$ 25,000 - \$ 35,000		30,673	623	3,505		30,234	689	3,928		29,771	741	4,305
\$ 35,000 - \$ 50,000		40,621	1,106	6,156		41,534	1,047	6,227		40,674	1,040	6,270
\$ 50,000 - \$100,000		63,532	1,779	13,026		62,471	1,968	14,375		57,494	1,620	11,561
\$100,000 and over		176,121	5,576	59,535		378,281	13,594	174,313		152,769	4,942	46,404
TOTAL		\$ 26,078	\$ 647	\$ 3,893		\$ 22,482	\$ 539	\$ 3,377		\$ 19,003	\$ 425	\$ 2,675

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Broomfield			Thornton			Wheat Ridge			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	806	\$ 2,323	\$ 5	3,276	\$ 4,236	\$ 0	806	\$ 1,740	\$ 2	\$ 0
\$ 3,000 - \$ 5,000	0	0	0	2,280	9,431	35	380	1,716	17	58
\$ 5,000 - \$ 10,000	1,660	12,702	162	2,135	16,751	287	2,250	19,458	157	831
\$ 10,000 - \$ 15,000	490	5,602	132	1,960	25,491	516	2,030	25,322	509	2,345
\$ 15,000 - \$ 20,000	345	5,690	58	1,640	27,284	473	1,380	23,932	494	2,632
\$ 20,000 - \$ 25,000	1,620	37,590	663	1,620	36,013	756	1,350	29,159	926	5,471
\$ 25,000 - \$ 35,000	2,948	87,316	1,976	3,360	98,559	2,176	1,890	55,555	1,741	8,504
\$ 35,000 - \$ 50,000	1,885	80,078	1,978	11,461	101,958	2,568	580	22,448	522	4,035
\$ 50,000 - \$ 100,000	1,223	79,445	2,567	2,465	101,958	2,568	420	31,236	1,005	8,431
\$ 100,000 and over	60	9,581	308	180	9,399	194	48	7,463	272	2,727
TOTAL	11,037	\$320,328	\$7,850	18,916	\$329,121	\$7,006	11,134	\$218,029	\$5,646	\$35,035

Adjusted Gross Income Classes	Broomfield			Thornton			Wheat Ridge			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
Under \$ 3,000	7.3	.7	.1	17.3	1.3	.0	7.2	.8	*	.0
\$ 3,000 - \$ 5,000	.0	.0	.0	12.1	2.9	.5	3.4	.8	.3	.2
\$ 5,000 - \$ 10,000	15.0	4.0	2.1	11.3	5.1	4.1	20.2	8.9	2.8	2.4
\$ 10,000 - \$ 15,000	4.4	1.7	1.3	10.4	7.7	7.4	18.2	11.6	9.0	6.7
\$ 15,000 - \$ 20,000	3.1	1.8	.7	8.7	8.3	6.8	12.4	11.0	8.7	7.5
\$ 20,000 - \$ 25,000	14.7	11.7	8.4	8.6	10.9	10.8	12.1	13.4	16.4	15.6
\$ 25,000 - \$ 35,000	26.7	27.3	25.2	17.8	29.9	31.1	17.0	25.5	30.8	24.3
\$ 35,000 - \$ 50,000	17.1	25.2	23.5	13.1	31.0	36.7	5.2	10.3	9.2	11.5
\$ 50,000 - \$ 100,000	11.1	24.8	32.7	1.0	2.9	2.8	3.8	14.3	17.8	24.1
\$ 100,000 and over	.5	3.0	3.9	.0	.0	.0	.4	3.4	4.8	7.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

C. Average Dollar Amount Per Return:		
Under \$ 3,000	\$ 2,882	\$ 1,293
\$ 3,000 - \$ 5,000	0	4,136
\$ 5,000 - \$ 10,000	7,652	7,846
\$ 10,000 - \$ 15,000	11,433	13,006
\$ 15,000 - \$ 20,000	16,493	16,637
\$ 20,000 - \$ 25,000	23,204	22,230
\$ 25,000 - \$ 35,000	29,619	29,333
\$ 35,000 - \$ 50,000	42,482	41,362
\$ 50,000 - \$ 100,000	64,959	52,217
\$ 100,000 and over	159,683	45,768
TOTAL	\$29,023	\$17,399

B. Percentage Distribution:		
Under \$ 3,000	7.3	17.3
\$ 3,000 - \$ 5,000	.0	12.1
\$ 5,000 - \$ 10,000	15.0	11.3
\$ 10,000 - \$ 15,000	4.4	10.4
\$ 15,000 - \$ 20,000	3.1	8.7
\$ 20,000 - \$ 25,000	14.7	8.6
\$ 25,000 - \$ 35,000	26.7	17.8
\$ 35,000 - \$ 50,000	17.1	13.1
\$ 50,000 - \$ 100,000	11.1	1.0
\$ 100,000 and over	.5	.0
TOTAL	100.0	100.0

* Less than .05 percent.

TABLE 27 (CONTINUED). COLORADO INDIVIDUAL INCOME TAX RETURNS
RESIDENT RETURNS - CLASSIFIED BY CITIES
WITH POPULATION OVER 20,000
FISCAL YEAR 1983

Adjusted Gross Income Classes	Northglenn				Total of 19 Cities				Rest of State a/			
	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax	Number of Returns	Adjusted Gross Income	Net Normal Tax	Federal Tax
A. Money Amounts in Thousands of Dollars:												
Under \$ 3,000	2,704	\$ 6,731	\$ 22	\$ 224	128,676	\$ 158,571	\$ 265	\$ 5,915	68,905	\$ 70,300	\$ 59	\$ 1,120
\$ 3,000 - \$ 5,000	1,520	6,357	41	113	66,019	262,748	1,533	6,080	30,673	121,730	627	4,300
\$ 5,000 - \$ 10,000	3,085	22,436	336	1,565	136,449	1,012,716	12,742	68,348	59,499	436,793	4,807	23,820
\$ 10,000 - \$ 15,000	1,960	24,612	623	2,858	117,243	1,459,442	26,653	156,151	48,151	598,360	9,898	53,920
\$ 15,000 - \$ 20,000	1,380	23,532	568	2,961	94,023	1,631,896	34,150	197,072	40,785	710,556	13,782	78,411
\$ 20,000 - \$ 25,000	1,290	29,376	697	3,645	83,281	1,871,386	44,008	257,686	30,353	685,182	14,824	78,918
\$ 25,000 - \$ 35,000	2,100	62,140	1,600	9,094	121,812	3,614,460	88,741	501,388	51,391	1,518,516	37,647	206,470
\$ 35,000 - \$ 50,000	1,365	56,226	1,041	8,665	92,157	3,797,873	100,913	621,572	31,220	1,282,400	32,573	197,280
\$ 50,000 - \$100,000	540	28,832	781	5,269	41,002	2,596,486	74,971	542,186	13,740	874,881	26,221	177,770
\$100,000 and over	6	753	30	257	7,278	1,510,864	46,855	563,472	2,170	401,629	12,643	132,040
TOTAL	15,950	\$260,994	\$5,738	\$34,653	887,940	\$17,916,442	\$430,831	\$2,919,870	376,887	\$6,700,347	\$153,080	\$954,070
B. Percentage Distribution:												
Under \$ 3,000	17.0	2.6	.4	.7	14.5	.9	.1	.2	18.3	1.1	*	.1
\$ 3,000 - \$ 5,000	9.5	2.4	.7	.3	7.4	1.5	.4	.2	8.1	1.8	.4	.5
\$ 5,000 - \$ 10,000	19.3	8.6	5.9	4.5	15.4	5.7	3.0	2.3	15.8	6.5	3.1	2.5
\$ 10,000 - \$ 15,000	12.3	9.4	10.9	8.3	13.2	8.2	6.2	5.4	12.8	8.9	6.5	5.7
\$ 15,000 - \$ 20,000	8.7	9.0	9.9	8.5	10.6	9.1	7.9	6.8	10.8	10.6	9.0	8.2
\$ 20,000 - \$ 25,000	8.1	11.3	12.2	10.5	9.4	10.4	10.2	8.8	8.1	10.2	9.7	8.3
\$ 25,000 - \$ 35,000	13.2	23.8	27.9	26.2	13.7	20.2	20.6	17.2	13.6	22.7	24.6	21.6
\$ 35,000 - \$ 50,000	8.6	21.5	18.1	25.0	10.4	21.2	23.4	21.3	8.3	19.1	21.3	20.7
\$ 50,000 - \$100,000	3.4	11.1	13.6	15.2	4.6	14.5	17.4	18.6	3.7	13.1	17.1	18.6
\$100,000 and over	*	.3	.5	.7	.8	8.4	10.9	19.3	.6	6.0	8.3	13.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
C. Average Dollar Amount Per Return:												
Under \$ 3,000		\$ 2,489	\$ 8	\$ 83		\$ 1,232	\$ 2	\$ 46		\$ 1,020	\$ 1	\$ 16
\$ 3,000 - \$ 5,000		4,182	27	74		3,980	23	92		3,969	20	140
\$ 5,000 - \$ 10,000		7,273	109	507		7,422	93	501		7,341	81	400
\$ 10,000 - \$ 15,000		12,557	318	1,458		12,448	227	1,332		12,427	206	1,120
\$ 15,000 - \$ 20,000		17,052	412	2,146		17,356	363	2,096		17,422	338	1,920
\$ 20,000 - \$ 25,000		22,772	540	2,826		22,471	528	3,094		22,573	488	2,600
\$ 25,000 - \$ 35,000		29,590	762	4,330		29,672	729	4,116		29,548	733	4,018
\$ 35,000 - \$ 50,000		41,191	763	6,348		41,211	1,095	6,745		41,076	1,043	6,318
\$ 50,000 - \$100,000		53,393	1,446	9,757		63,326	1,828	13,223		63,674	1,908	12,938
\$100,000 and over		125,500	5,000	42,833		207,593	6,438	77,421		185,082	5,826	60,850
TOTAL		\$ 16,363	\$ 360	\$ 2,173		\$ 20,178	\$ 485	\$ 3,288		\$ 17,778	\$ 406	\$ 2,531

* Less than .05 percent.

a/ Includes cities with less than 20,000 population and rural areas

TABLE 28. COLORADO INDIVIDUAL INCOME TAX
PART YEAR RESIDENTS -- CLASSIFIED BY
PLANNING REGIONS AND HOUSEHOLD SIZE
FISCAL YEAR 1983

A. Number of Exemptions By Household Size:

MAJOR PLANNING REGIONS	One Person	Two Person	Three Person	Four Person	Five or More	Total Households
Region 1 - South Platte Valley	95	70	0	184	0	349
Region 2 - Northern Front Range	2,079	614	4,656	400	3,410	11,159
Region 3 - Denver Metropolitan	13,309	6,532	3,030	9,700	12,455	45,026
Region 4 - Pikes Peak	3,221	110	3,480	2,444	2,450	11,705
Region 5 - High Plains	26	36	48	64	0	174
Region 6 - Lower Arkansas Valley	60	60	0	0	0	120
Region 7 - Spanish Peaks	40	0	1,845	0	1,350	3,235
Region 8 - San Luis Valley	0	50	45	436	0	531
Region 9 - San Juan Basin	207	80	261	0	1,485	2,033
Region 10 - Black Canyon	284	130	0	248	765	1,427
Region 11 - Plateau	1,275	2,100	1,866	4,796	850	10,887
Region 12 - Northern Mountains	788	0	375	68	115	1,346
Region 13 - Upper Arkansas Valley	60	46	1,080	432	0	1,618
Total Immigration	<u>21,444</u>	<u>9,828</u>	<u>16,686</u>	<u>18,772</u>	<u>22,880</u>	<u>89,610</u>
Region 14 - Part year out-of-state	13,376	17,430	12,546	13,768	21,848	78,968
Net Migration	<u>8,068</u>	<u>(7,602)</u>	<u>4,140</u>	<u>5,004</u>	<u>1,032</u>	<u>10,642</u>

TABLE 29. COLORADO INDIVIDUAL INCOME TAX
RESIDENT RETURNS - HISTORICAL COMPONENTS OF
COLORADO AGI AND DERIVATION OF TAXABLE INCOME

Income and Deductions	Fiscal Years				
	1975	1977	1980	1982	1983
Wages	\$ 8,519,162	\$10,559,943	\$15,537,559	\$20,401,439	\$22,046,745
Dividend and Interest	1/	1/	1,309,380	2,284,335	2,588,868
Capital Gains	1/	1/	576,438	775,497	869,789
Rent and Other Property Income	1,202,620	1,552,988	791,492	476,019	624,263
Business Income	547,868	745,721	827,873	857,192	739,614
Farm Income	(2,988)	6,989	11,303	(358,420)	(160,975)
Other Income	95,044	194,091	234,650	233,211	189,755
Total Income	\$10,361,706	\$13,059,732	\$19,288,695	\$24,669,273	\$26,898,059
Less: Federal Adjustments	NA	NA	\$ 356,412	\$ 467,432	\$ 839,077
Equals: Federal AGI	NA	NA	\$18,932,283	\$24,201,841	\$26,058,982
Less: Colorado Modifications	NA	NA	\$ 569,266	\$ 917,818	\$ 1,248,086
Equals: Colorado AGI <u>2/</u>	\$10,535,873	\$12,582,677	\$18,509,291	\$23,919,340	\$25,326,972
Less: Itemized Deductions	\$ 1,494,013	\$ 1,778,745	\$ 2,843,281	\$ 4,088,506	\$ 4,379,114
Standard Deductions	\$ 353,537	\$ 419,684	\$ 589,976	\$ 926,262	\$ 957,992
Exemption Value	\$ 1,779,138	\$ 1,822,606	\$ 2,756,336	\$ 3,388,202	\$ 3,636,478
Federal Tax Deduction	\$ 1,466,288	\$ 1,692,533	\$ 2,712,390	\$ 3,850,868	\$ 3,932,960
Equals: Taxable Income <u>3/</u>	\$ 5,683,785	\$ 7,049,229	\$10,121,618	\$12,393,605	\$13,132,387
Tax Liability	\$ 251,372	\$ 328,934	\$ 488,518	\$ 596,824	\$ 634,481
Average Effective Tax Rate	4.42	4.67	4.83	4.81	4.83

1/ Included in Rent and Other Property Income.
2/ Colorado AGI is treated as zero when it is less than zero.
3/ Taxable income is treated as zero when it is less than zero.
 NA Not Available

APPENDIX A. NUMBER AND TYPE OF RETURNS

The appendix provides a synopsis of some of the basic characteristics of Colorado income tax returns. Table A-1 supplies a summary of the number of returns, adjusted gross income, and net normal tax liability classified by residence status, filing status, type of return, and taxable status.

The filing status "married-separate" represents married couples reporting separate incomes on one tax return. For purposes of this study, the incomes are combined and treated as total household income. When dependents file a return of their own, it was not possible to identify them as part of another household; therefore, these returns were considered to represent a single household.

There have been no large changes in the filing characteristics of individuals in the last few years. Approximately 51 percent of returns filed are from single persons and 49 percent of returns are from married couples. Nearly 46 percent of returns were itemized, an increase from 44.5 percent of returns filed during fiscal year 1982.

APPENDIX TABLE A-1. COLORADO TAX RETURNS
CLASSIFIED BY TYPE OF RETURN AND RESIDENCY
FISCAL YEAR 1983

	<u>Households</u>		<u>Adjusted Gross Income</u>		<u>Net Normal Tax Liability</u>	
	<u>Number</u>	<u>Percent</u>	<u>Amount (millions)</u>	<u>Percent</u>	<u>Amount (millions)</u>	<u>Percent</u>
<u>Total Returns</u>	1,358,488	100.0	\$25,621,704	100.0	\$608,273	100.0
<u>Residency Status</u>						
Full-year	1,254,000	92.3	\$24,711,597	96.4	\$585,909	96.3
Part-year	74,847	5.5	682,072	2.7	15,432	2.5
Non-resident	29,641	2.2	228,033	0.9	6,933	1.2
<u>Resident Returns</u>	1,328,847	100.0	\$25,393,669	100.0	\$601,341	100.0
<u>Filing Status</u>						
Single	678,869	51.1	\$ 7,580,536	29.9	\$184,638	30.7
Joint	318,604	24.0	6,709,581	26.4	156,934	26.1
Married-separate	331,374	24.9	11,103,552	43.7	259,769	43.2
<u>Type of Return</u>						
Table/Standard	718,755	54.1	\$ 6,353,413	25.0	\$143,102	23.8
Itemized	610,092	45.9	19,040,256	75.0	458,235	76.2
<u>Tax Status</u>						
Taxable	1,079,573	81.2	\$24,647,487	97.1	\$601,341	100.0
Nontaxable	249,274	18.8	746,182	2.9	-	-

APPENDIX B. DESCRIPTION AND LIMITATIONS OF STATISTICAL SAMPLE

This study was based on a sample of 1982 tax returns filed during fiscal year 1983. This appendix describes the sampling program and indicates the statistical reliability of the sample.

This study focused on the distribution of income and tax liability by income size and major planning region of the state. Therefore, a stratified random sample was designed consisting of 13 income strata and 15 geographic regions. The number of regions include the 13 major planning regions as defined by the Colorado Department of Local Affairs. Two additional regions were utilized for the purpose of categorizing returns with out-of-state addresses.

Sampling ratios ranged from 1:1 to 1:546. The sampling rates were increased as incomes increased. The overall sample consisted of 15,941 returns or 1.17 percent of the universe of Colorado income tax returns. Table B-1 presents the sample size, estimated number of returns in the universe, the statistical reliability of adjusted gross income, and net normal tax by income class. For example, the sampling error (expressed as the standard error of the mean divided by the mean) in the \$20,000 to \$25,000 income class was 46/100 of one percent. The implications of this accuracy level are that there is a 95% probability that the estimated \$2.671 billion in total adjusted gross income for this stratum, would not differ from the actual value obtained from a complete census of all returns by more than 9/10 of one percent in either direction. The 95 percent confidence interval around the sample value would be \$24 million in either direction.

TABLE B-1. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
BY ADJUSTED GROSS INCOME CLASS
FISCAL YEAR 1983

Adjusted Gross Income Classes	Number in Sample	Number of Returns	Estimated Number and Dollar Amounts			
			Adjusted Gross Income		Net Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
Under \$ 3,000	1,261	225,332	\$ 265,131	1.13	\$ 720	4.19
\$ 3,000 - \$ 5,000	612	109,984	435,933	1.04	2,805	9.44
\$ 5,000 - \$ 10,000	1,315	217,048	1,606,845	1.07	20,020	1.03
\$ 10,000 - \$ 15,000	1,167	177,240	2,201,747	0.29	39,473	1.74
\$ 15,000 - \$ 20,000	1,313	141,458	2,455,570	0.33	50,515	1.56
\$ 20,000 - \$ 25,000	1,419	118,720	2,670,862	0.46	61,610	1.76
\$ 25,000 - \$ 35,000	2,488	177,171	5,248,096	0.36	129,575	1.54
\$ 35,000 - \$ 50,000	2,184	125,652	5,173,615	0.15	136,344	0.89
\$ 50,000 - \$100,000	1,646	56,047	3,554,751	0.66	104,110	1.02
\$100,000 and over	2,536	9,836	2,009,154	1.00	63,101	0.64
TOTAL	15,941	1,358,488	\$25,621,704	0.28	\$608,273	0.53

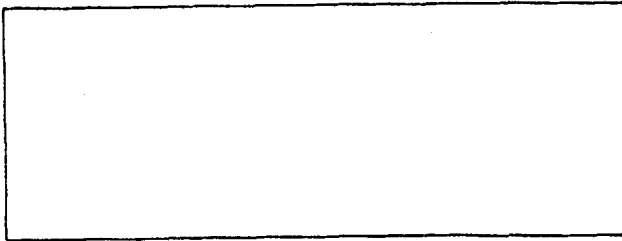
Table B-2 presents the sample size and estimated number of returns in the universe, and the statistical reliability of adjusted gross income and net normal tax for the major planning regions and for out-of-state returns. The same statistical interpretations as discussed above may be made.

Overall Sampling Reliability

The overall sampling error for adjusted gross income was 28/100 of one percent and for net normal tax was 53/100 of one percent. The confidence interval around the AGI sample value is plus or minus \$140.6 million and around the net normal tax sample value is plus or minus \$6.3 million. Department of Revenue personnel transcribed the data from the tax returns and a series of programmed computer data checks eliminated computational and tabulating errors by both the taxpayer and transcriber.

TABLE B-2. STATISTICAL RELIABILITY OF THE COLORADO INDIVIDUAL INCOME TAX SAMPLE
BY MAJOR PLANNING REGION
FISCAL YEAR 1983

Major Planning Regions	Number in Sample	Number of Returns	Estimated Number and Dollar Amounts			
			Adjusted Gross Income		Net Normal Tax Liability	
			Dollar Amount (\$000)	Sampling Error (Percent)	Dollar Amount (\$000)	Sampling Error (Percent)
1 - South Platte Valley	590	27,770	\$ 431,563	1.23	\$ 9,670	1.61
2 - Northern Front Range	1,436	109,297	1,863,218	0.21	40,374	1.80
3 - Denver Metropolitan	4,576	752,039	16,200,686	0.18	398,417	0.51
4 - Pikes Peak	890	124,131	2,142,081	0.09	47,320	2.04
5 - High Plains	903	8,996	145,786	4.97	3,077	5.42
6 - Lower Arkansas Valley	567	19,572	253,388	0.20	5,223	0.99
7 - Spanish Peaks	914	56,064	824,236	1.62	17,952	1.21
8 - San Luis Valley	670	13,859	172,523	1.33	3,487	2.73
9 - San Juan Basin	671	20,036	299,370	1.69	6,119	1.69
10 - Black Canyon	978	24,126	345,106	0.83	7,206	3.27
11 - Plateau	1,159	59,071	1,089,020	2.51	25,352	4.20
12 - Northern Mountain	698	30,136	565,632	2.84	13,471	3.93
13 - Upper Arkansas Valley	602	19,730	284,180	0.87	6,243	2.21
Out-of-State	480	64,020	776,881	3.33	17,430	4.15
Non-Resident	807	29,641	228,034	4.56	6,933	1.13
Total	15,941	1,358,488	\$25,621,704	0.28	\$608,273	0.53



INDIVIDUAL INCOME TAX STUDY

1982 RETURNS

TRANSCRIPTION WORKSHEET 1

A. BASIC INFORMATION

- 1. Tax Form
- 2. City
- 3. Filing Status
- 4. Residence Code
- 5. Type of Return

B. EXEMPTIONS

- 1. Regular and Dependent
- 2. Old Age
- 3. Blind
- 4. Mentally Retarded
- 5. TOTAL EXEMPTIONS

C. TAX

- 1. Normal Tax
- 2. Surtax
- 3. TOTAL TAX LIABILITY

D. CREDITS

- 1. Property/Rent
- 2. Heat
- 3. Energy/104 CR
- 4. TOTAL CREDITS

E. ENERGY/104 CR

- 1. Taxes Paid Other State
- 2. New Business Facilities
- 3. Residential Energy
 - a. Energy Conservation
 - b. Renewable Energy Source
- 4. Comm, Ind, Ag Energy Credit
- 5. Investment Credit
- 6. Crop or Livestock Credit
- 7. Inventory
- 8. Employed Handicapped

F. NET TAX & PAYMENTS

- 1. NET TAX LIABILITY
- 2. Withholding
- 3. Estimated Payments
- 4. Refund
- 5. Balance Due

G. SOURCES OF INCOME

- 1. Wages and Salaries
- 2. Interest Income
- 3. Dividend Income
- 4. Business Income
- 5. Capital Gains/Losses
- 6. Pension and Annuity
- 7. Rents, Royalties, etc
- 8. Farm Income
- 9. Other Income
- 10. TOTAL INCOME
- 11. Federal Adjustments
- 12. FEDERAL AGI

H. MODIFICATIONS & COLORADO AGI

- 1. Additions
- Subtractions:
- 2. U.S. Govt. Interest
- 3. Pension/Annuity
- 4. Income Tax Refund
- 5. Child Care
- 6. Colorado Interest
- 7. Colorado Dividend
- 8. Other Subtractions
- 9. TOTAL SUBTRACTIONS
- 10. COLORADO AGI

I. FEDERAL TAX

- 1. TOTAL FEDERAL TAX
- 2. Allocated to Self
- 3. Allocated to Spouse

J. ITEMIZED DEDUCTIONS

- 1. Medical
- 2. State & Local Taxes
- 3. Real Estate
- 4. General Sales
- 5. Other Taxes
- 6. Interest Expense:
 - a. Home Mortgage
 - b. Other Interest
- 7. Contributions
- 8. Casualty Loss/Miscellaneous
- 9. TOTAL FEDERAL DED.
- 10. Less: State/Local Taxes
- 11. TOTAL COLORADO DED.
- 12. Allocated to Self
- 13. Allocated to Spouse

K. AGI, DEDUCTIONS & TAX

- 1. AGI
- 2. Itemized/Standard
- 3. Federal Tax Deduction
- 4. Exemption Value
- 5. NET TAXABLE INCOME
- 6. Tax Liability

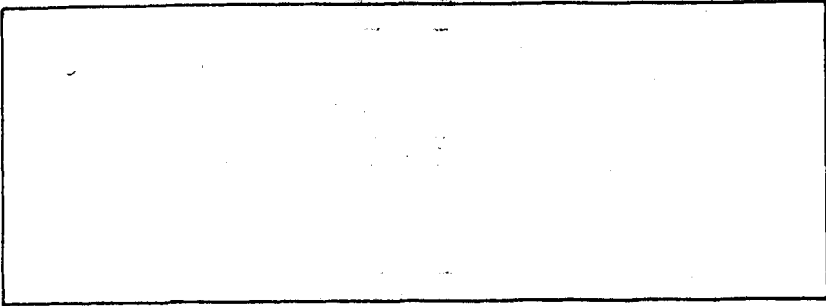
L. TAX LIABILITY ERROR

- 1. Underpayment
- 2. Overpayment

M. MISCELLANEOUS

- 1. Trans _____ Prep _____
- 2. Investment Recap

Date _____



**INDIVIDUAL INCOME TAX STUDY
1982 RETURNS
TRANSCRIPTION WORKSHEET 2**

B.S. EXEMPTIONS

- 1. Regular and Dependent
- 2. Old Age
- 3. Blind
- 4. Mentally Retarded
- 5. TOTAL EXEMPTIONS

G.S. SOURCES OF INCOME

- 1. Wages and Salaries
- 2. Interest Income
- 3. Dividend Income
- 4. Business Income
- 5. Capital Gains/Losses
- 6. Pension and Annuity
- 7. Rents, Royalties, etc.
- 8. Farm Income
- 9. Other Income
- 10. TOTAL INCOME
- 11. Federal Adjustments
- 12. FEDERAL AGI

H.S. MODIFICATIONS & COLORADO AGI

- 1. Additions
- Subtractions:
- 2. U.S. Govt. Interest
- 3. Pension/Annuity
- 4. Income Tax Refund
- 5. Child Care
- 6. Colorado Interest
- 7. Colorado Dividend
- 8. Other Subtractions
- 9. TOTAL SUBTRACTIONS
- 10. COLORADO AGI

K.S. AGI, DEDUCTIONS & TAX

- 1. AGI
- 2. Itemized/Standard
- 3. Federal Tax Deduction
- 4. Exemption Value
- 5. NET TAXABLE INCOME
- 6. Tax Liability

Date _____